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Proceedings of the State Board of Equalization of North Dakota

Begun and
Held at the Capitol August 1-7
1905

Published by Authority

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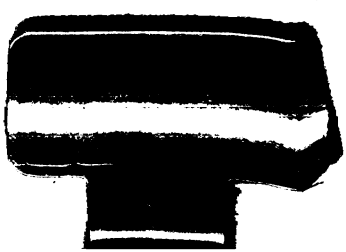

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MEMBERS OF THE
STATE BOARD OF EQUALIZATION
FOR 1905

HON. E. Y. SARLES ..... GOVERNOR
HON. H. L. HOLMES ..... STATE AUDITOR
HON. ALBERT PETERSON ..... STATE TREASURER
HON. C. N. FRICH ..... ATTORNEY GENERAL
HON. W. C. GILBREATH.. COMM'R OF AGRICULTURE AND LABOR

PROCEEDINGS OF THE

STATE BOARD OF EQUALIZATION

OF

NORTH DAKOTA

FIRST DAY

---

2 p. m., August 1, 1905.

In accordance with section 1225 of the Revised Codes of 1899, for the state of North Dakota, as amended by the session laws of 1903, the members of the State Board of Equalization for the state of North Dakota convened at the office of the state auditor in the capitol at Bismarck, Burleigh county, North Dakota, on August 1, 1905, being the first Tuesday in August.

The meeting was called to order by Governor E. Y. Sarles, ex officio president of the State Board of Equalization.

The following members were present: Governor E. Y. Sarles, State Auditor H. L. Holmes, State Treasurer Albert Peterson and Commissioner of Agriculture and Labor W. C. Gilbreath.

Absent: Attorney General C. N. Frich.

The following oath was administered to the members of the board:

STATE OF NORTH DAKOTA,
COUNTY OF BURLEIGH, } ss.

E. Y. Sarles, H. L. Holmes, Albert Peterson and W. C. Gilbreath, being duly sworn, each for himself, doth say: That I will support the constitution of the United States, and the constitution of the state of North Dakota, and I will fairly and impartially perform the

duties of a member of the State Board of Equalization of the state of North Dakota for the year 1905, so help me God.

(Signed) E. Y. SARLES, Governor,
H. L. HOLMES, State Auditor,
A. PETERSON, State Treasurer,
W. C. GILBREATH, Com'r Agr. and Labor.

Subscribed and sworn to before me this 1st day of August, A. D. 1905.

B. AUGER,
(Seal) Notary Public.

My commission expires January 11, 1910.

The following persons appeared before the board:

Mr. W. C. Foster, tax commissioner for the Chicago & Northwestern Railway.

Mr. A. S. Dudley, tax commissioner for the Chicago, Milwaukee & St. Paul Railway.

Hon. Judson LaMoure, representing Pembina county.

Mr. Chas. E. Leslie, representing the North Dakota Central Telephone Company.

Hon. L. B. Hanna, on behalf of the Fargo & Moorehead Street Railway Company.

On motion, the board adjourned till 9 o'clock, Wednesday morning, August 2, 1905.

SECOND DAY

FORENOON SESSION.

9 a. m., Wednesday, August 2, 1905.

The State Board of Equalization met pursuant to adjournment. Governor E. Y. Sarles presiding.

The following members were present: Sarles, Holmes, Peterson and Gilbreath.

Absent: C. N. Frich.

Mr. S. W. Derrick appeared before the board representing the Minneapolis, St. Paul & Sault Ste. Marie Railway Company.

Mr. S. A. Davis appeared before the board in behalf of the Western Express Company.

On motion, the board adjourned till 2 o'clock p. m.

AFTERNOON SESSION.

The State Board of Equalization met pursuant to adjournment. Governor E. Y. Sarles presiding.

All members were present.

The following oath was administered to C. N. Frich, attorney general:

STATE OF NORTH DAKOTA, }
COUNTY OF BURLEIGH, } ss.

I, C. N. Frich, attorney general of the state of North Dakota, being duly sworn, say: That I will support the constitution of the United States and the constitution of the state of North Dakota, and I will fairly and impartially perform the duties of a member of the State Board of Equalization of the state of North Dakota for the year 1905, so help me God.

(Signed) C. N. FRICH, Attorney General.

Subscribed and sworn to before me this 2d day of August, A. D. 1905.

B. AUGER,
(Seal) Notary Public, N. D.

My commission expires January 11, 1910.

The board then took up the assessment of real estate, exclusive of structures.

Geo. G. Bope and L. S. Langedahl appeared before the board in behalf of Kidder county.

Mr. Peterson offered the following resolution and moved its adoption:

Resolved, That the several street railways within the state of North Dakota be and the same hereby are assessed for the year 1905 as follows:

That the Fargo & Moorhead Street Railway Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its seven and one-tenth miles of line in the county of Cass, state of North Dakota, for the sum of $14,200, being at the rate of $2,000 per mile upon the said items as follows:

Franchise at $100 per mile	$ 710
Roadway at $250 per mile	1,775
Roadbed at $250 per mile	1,775
Rails at $900 per mile	6,390
Rolling stock at $500 per mile	3,550
Total	$14,200

That the Grand Forks Transit Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its two and one-quarter miles of line in the county of Grand Forks, state of North Dakota, for the sum of $3,375, being at the rate of $1,500 per mile upon the said items as follows:

Franchise at $100 per mile	$ 225
Roadway at $100 per mile	225
Roadbed at $200 per mile	450
Rails at $600 per mile	1,350
Rolling stock at $500 per mile	1,125
Total	$ 3,375

Motion carried, Sarles, Holmes, Frich, Peterson and Gilbreath voting "aye."

And that the valuation of the street railway property of the several street railway companies within the state of North Dakota be and the same is hereby apportioned among the counties in the state in proportion to the number of miles of such property in each county and at the assessed valuation per mile as given for the different companies in the following apportionment as follows:

CASS COUNTY.

Fargo & Moorhead Street Railway Company line, 7 1-10 miles at $2,000 per mile; total, $14,200.

GRAND FORKS COUNTY.

Grand Forks Transit Company line, 2¼ miles at $1,500 per mile; total, $3,375.

THIRD DAY

FORENOON SESSION.

9 a. m., August 3, 1905.

The State Board of Equalization met in the auditor's office pursuant to adjournment.

Governor Sarles presiding.

Present: Sarles, Holmes, Frich, Peterson and Gilbreath.

The board then took up the assessment of railroads.

Mr. G. S. Fernald, tax commissioner for the Northern Pacific Railway Company, appeared before the board in behalf of that company.

Mr. R. A. Wilkinson, general solicitor for the Great Northern Railway Company, appeared before the board in behalf of that company.

Mr. Holmes offered the following resolution and moved its adoption:

Resolved, That the railway property of the several railroad companies within the state of North Dakota be and the same hereby is assessed for the year 1905 as follows:

NORTHERN PACIFIC RAILWAY COMPANY.

That the Northern Pacific Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of the 377.534 miles of its main line from the North Dakota line at Fargo, North Dakota, to the western boundary of North Dakota for the sum of $2,831,505, being at the rate of $7,500 per mile upon the said items as follows:

Franchise at $400 per mile	$ 151,013
Roadway at $600 per mile	226,520
Roadbed at $3,000 per mile	1,132,602
Rails at $2,000 per mile	755,068
Rolling stock at $1,500 per mile	566,302
Total	$2,831,505

That the Northern Pacific Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and

rolling stock upon its 716.650 miles of branch lines in the state of North Dakota as follows:

Fergus Falls branch (Southwestern Dakota railway), 74.527 miles.

Fairview branch (Southwestern Dakota railway), 14.837 miles.

Red River and Winnipeg branch, 96.237 miles in North Dakota.

James River branch (Jamestown to LaMoure), 48.548 miles.

Casselton branch, 60.182 miles.

Fargo and Southwestern branch, 108.706 miles.

Oakes branch (Valley Junction to Oakes), 15.196 miles.

Cooperstown branch, 62.884 miles.

Devils Lake branch (Jamestown to Leeds), 107.651 miles.

Sykeston branch, 54.492 miles.

Oberon branch, 28.073 miles.

Linton branch, 45.317 miles.

For the sum of $4,658,225, being at the rate of $6,500 per mile upon the said items as follows, upon its 716.650 miles of branch line within the state of North Dakota:

Franchise at $400 per mile	$ 286,660
Roadway at $600 per mile	429,990
Roadbed at $2,500 per mile	1,791,625
Rails at $1,800 per mile	1,289,970
Rolling stock at $1,200 per mile	859,980
Total	$4,658,225

And that the side tracks of the Northern Pacific Railway Company be and the same are hereby assessed at the sum of $332,418, being at the rate of $1,500 per mile upon its 221.612 miles of side track in the state of North Dakota.

TOTAL NORTHERN PACIFIC.

Main line, 377.534 miles at	$2,831,505
Branch lines, 716.650 miles at	4,658,225
Side tracks, 221.612 miles at	332,418
Grand total	$7,822,148

GREAT NORTHERN RAILWAY COMPANY.

Resolved, That the Great Northern Railway Company be and the same hereby is assessed upon its franchise, roadway, roadbed, rails and rolling stock of its 507.02 miles of main line from the North Dakota, to the state line near Buford, North Dakota, for at Neche, North Dakota, and from the state line at Grand Forks, North Dakota to the state line near Buford, North Dakota, for the sum of $3,802,650, being at the rate of $7,500 per mile upon the said items at follows:

Franchise at $400 per mile	$ 202,808
Roadway at $600 per mile	304,212
Roadbed at $3,000 per mile	1,521,060
Rails at $2,000 per mile	1,014,040
Rolling stock at $1,500 per mile	760,530
Total	$3,802,650

That the Great Northern Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its 607.63 miles of branch line in the state of North Dakota upon the said following branches:

Tintah to Ellendale (North Dakota state line to Ellendale), 95.14 miles.

Breckenridge to Larimore branch (North Dakota state line to Larimore), 134.45 miles.

Rutland to Aberdeen branch (Rutland to North Dakota state line), 10.45 miles.

Casselton to Portland branch, 47.03 miles.

Ripon to Aneta branch, 57.57 miles.

Park River to Hannah branch, 94.94 miles.

Wahpeton to Moorehead branch (Wahpeton to North Dakota state line), 6.02 miles.

Churches Ferry to St. John branch, 55.21 miles.

Grafton to Walhalla branch, 47.84 miles.

Halstad to Alton branch, 8.50 miles.

Addison west line, 11.78 miles.

Rugby Junction to Bottineau, 38.70 miles.

For the sum of $3,949,595, being at the rate of $6,500 per mile upon the said items as follows upon its 607.63 miles of branch line within the state of North Dakota:

Franchise at $400 per mile	$ 243,052
Roadway at $600 per mile	364,578
Roadbed at $2,500 per mile	1,519,075
Rails at $1,800 per mile	1,093,734
Rolling stock at $1,200 per mile	729,156
Total	$3,949,595

And that the side tracks of the Great Northern Railway Company be and the same are hereby assessed for the sum of $257,400, being at the rate of $1,500 per mile upon the 171.60 miles of side track in the state of North Dakota.

TOTAL GREAT NORTHERN.

Main line, 507.02 miles at	$3,802,650
Branch lines, 607.63 miles at	3,949,595
Side tracks, 171.60 miles at	257,400
Grand total	$8,009,645

DAKOTA & GREAT NORTHERN RAILWAY COMPANY

Resolved, That the Dakota & Great Northern Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its lines in the state of North Dakota as follows:

McHenry county, 13.85 miles.
Ward county, 32.31 miles.
Bottineau county, 44.79 miles.
Nelson county, 11.02 miles.
Ramsey county, 29.22 miles.
Cavalier county, 12.35 miles.
Total, 143.54 miles.

For the sum of $933,010, being at the rate of $6,500 per mile upon the 143.54 miles of line and upon the said items as follows:

Franchise at $400 per mile	$ 57,416
Roadway at $600 per mile	86,124
Roadbed at $2,500 per mile	358,850
Rails at $1,800 per mile	258,372
Rolling stock at $1,200 per mile	172,248
Total	$933,010

And that the side tracks of the Dakota & Great Northern Railway Company be and the same hereby are assessed at the sum of $15,690, being at the rate of $1,500 per mile upon its 10.46 miles of side track within the state of North Dakota.

TOTAL DAKOTA & GREAT NORTHERN.

Line of D. K. & G. N., 143.54 miles	$933,010
Side tracks, 10.46 miles at	15,690
Grand total	$948,700

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Resolved, That the Chicago, Milwaukee & St. Paul Railway Company be and the same hereby is assessed upon its franchise, roadway, roadbed, rails and rolling stock of its Fargo branch (Hastings & Dakota division), 69.40 miles in the state of North Dakota, for the sum of $520,500, being at the rate of $7,500 per mile upon the said items as follows:

Franchise at $400 per mile	$ 27,760
Roadway at $600 per mile	41,640
Roadbed at $3,000 per mile	208,200
Rails at $2,000 per mile	138,800
Rolling stock at $1,500 per mile	104,100
Total	$520,500

That the Chicago, Milwaukee & St. Paul Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its branch lines as follows:

Harlem branch (Harlem to North Dakota state line), 17.20 miles.
Edgeley branch (Edgeley to North Dakota state line), 31.61 miles.
Eureka extension branch (Linton to state line), 34 miles.

For the sum of $538,265, being at the rate of $6,500 per mile upon its 82.81 miles of branch line in the state of North Dakota and upon the said items as follows:

Franchise at $400 per mile	$ 33,124
Roadway at $600 per mile	49,685
Roadbed at $2,500 per mile	207,025
Rails at $1,800 per mile	149,058
Rolling stock at $1,200 per mile	99,373
Total	$538,265

And that the side tracks of the Chicago, Milwaukee & St. Paul Railway Company be and the same hereby are assessed for the sum of $14,550, being at the rate of $1,500 per mile upon 9.70 miles of side track in the state of North Dakota.

TOTAL CHICAGO, MILWAUKEE & ST. PAUL.

Branch line, 69.40 miles at	$ 520,500
Branch line, 82.81 miles at	538,265
Side tracks, 9.70 miles at	14,550
Grand total	$1,073,315

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY.

Resolved, That the Minneapolis, St. Paul & Sault Ste Marie Railway Company be and the same hereby is assessed upon its franchise, roadway, roadbed, rails and rolling stock of the 361 miles of main line from the North Dakota state line at Bois de Sioux to the state line near Portal, North Dakota, for the sum of $2,527,000, being at the rate of $7,000 per mile upon the said items as follows:

Franchise at $300 per mile	$ 108,300
Roadway at $500 per mile	180,500
Roadbed at $2,900 per mile	1,046,900
Rails at $2,000 per mile	722,000
Rolling stock at $1,300 per mile	469,300
Total	$2,527,000

That the Minneapolis, St. Paul & Sault Ste Marie Railway Company be and the same hereby is assessed upon its franchise, roadway,

roadbed, rails and rolling stock on the following branch lines in the state of North Dakota:

Hankinson to Bismarck, 214.18 miles.
Wishek to state line, 36,79.
Bismarck to Underwood, 57.03 miles.
Total, 308 miles.

For the sum of $1,848,000, being at the rate of $6,000 per mile upon its 308 miles of branch line in the state of North Dakota, and upon the said items as follows:

Franchise at $300 per mile	$ 92,400
Roadway at $500 per mile	154,000
Roadbed at $2,400 per mile	739,200
Rails at $1,800 per mile	554,400
Rolling stock at $1,000 per mile	308,000
Total	$1,848,000

And that the side tracks of the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and the same hereby are assessed for $97,050, being at the rate of $1,500 per mile upon the 64.70 miles of side tracks in the state of North Dakota.

TOTAL MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE.

Main line, 361 miles,	$2,527,000
Branch lines, 308 miles	1,848,000
Side tracks, 64.70 miles	97,050
Total	$4,472,050

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

Resolved, That the Chicago & Northwestern Railway Company be and the same hereby is assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its branch line (Dakota Central Railway), 14.28 miles, being within the state of North Dakota, for the sum of $85,680, being at the rate of $6,000 per mile upon the said items as follows:

Franchise at $300 per mile	$ 4,284
Roadway at $500 per mile	7,140
Roadbed at 2,400 per mile	34,272
Rails at $1,800 per mile	25,704
Rolling stock at $1,000 per mile	14,280
Total	$85,680

And that the side tracks of the Chicago, & Northwestern Railway Company be and the same are hereby assessed for the sum of $2,250,

being at the rate of $1,500 per mile for 1.50 miles of sidetrack in the state of North Dakota.

TOTAL CHICAGO & NORTHWESTERN.

Branch line, 14.28 miles	$85,680
Side tracks, 1.50 miles	2,250
Grand total	$87,930.

DEVILS LAKE & CHAUTAUQUA RAILWAY COMPANY.

Resolved, That the Devils Lake & Chatauqua Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its 4.75 miles of main line from the city of Devils Lake to the Chautauqua grounds in the county of Ramsey, state of North Dakota, for the sum of $2,850, being at the rate of $600 per mile upon the said items as follows:

Franchise at $40 per mile	$ 190
Roadway at $40 per mile	190
Roadbed at $300 per mile	1,425
Rails at $160 per mile	760
Rolling stock at $60 per mile	285
Total	$2,850

And that the side tracks of the Devils Lake & Chautauqua Railway Company be and the same are hereby assessed at $26, being at the rate of $200 per mile upon its .132 miles of side tracks in the state of North Dakota.

TOTAL DEVILS LAKE & CHAUTAUQUA.

Main line, 4.75 miles	$2,850
Side tracks, .132 miles	26
Grand total	$2,876

THE FARMERS GRAIN & SHIPPING COMPANY.

Resolved, That the Farmers Grain & Shipping Company of Ramsey county, North Dakota, be and the same hereby is assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its 24.31 miles of railroad in the state of North Dakota for the sum of $60,775, being at the rate of $2,500 per mile upon the said items as follows:

Franchise at $2 per mile	$ 48
Roadway at $400 per mile	9,724
Roadbed at $500 per mile	12,155
Rails at $1,000 per mile	24,310
Rolling stock at $598 per mile	14,538
Total	60,775

And that the Farmers Grain & Shipping Company of Ramsey county, North Dakota, be and the same is hereby assessed upon the 2.19 miles of side track of its railroad in the state of North Dakota at the sum of $548, being at the rate of $250 per mile upon the said item.

TOTAL FARMERS GRAIN & SHIPPING COMPANY.

Main line, 24.31 miles	$60,775
Side tracks, 2.19 miles	548
Grand total	$61,323

And that the valuation of the railroad property of the several railroad companies within the state of North Dakota be and the same is hereby apportioned among the counties in the state in proportion to the number of miles of such property in each county and at the assessed valuation per mile as given for the different companies in the following apportionment:

APPORTIONMENT.

BARNES COUNTY.

Northern Pacific Railway Company—
Main line, 37.058 miles at $7,500 per mile.
Branches, 52.129 miles at $6,500 per mile.
Side tracks, 18.380 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 52.68 miles at $7,000 per mile.
Side tracks, 5.75 miles at $1,500 per mile.

BENSON COUNTY.

Northern Pacific Railway Company—
Branch line, 64.092 miles at $6,500 per mile.
Side tracks, 5.869 miles at $1,500 per mile.

Great Northern Railway Company—
Main line, 30.98 miles at $7,500 per mile.
Side tracks, 5.17 miles at $1,500 per mile.

BILLINGS COUNTY.

Northern Pacific Railway Company—
Main line, 45.349 miles at $7,500 per mile.
Side tracks, 6.865 miles at $1,500 per mile.

BOTTINEAU COUNTY.

Great Northern Railway Company—
Branches, 22.82 miles at $6,500 per mile.
Side tracks, 1.90 miles at $1,500 per mile.

Dakota & Great Northern Railway Company—
Branch line, 44.79 miles at $6,500 per mile.
Side tracks, 3.18 miles at $1,500 per mile.

BURLEIGH COUNTY.

Northern Pacific Railway Company—
Main line, 37.964 miles at $7,500 per mile.
Branch line, 15.755 miles at $6,500 per mile.
Side tracks, 16.171 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 59.83 miles at $6,000 per mile.
Side tracks, 9.40 miles at $1,500 per mile.

CASS COUNTY.

Northern Pacific Railway Company—
Main line, 43.015 miles at $7,500 per mile.
Branch line, 57.577 miles at $6,500 per mile.
Side tracks, 42.106 miles at $1,500 per mile.

Great Northern Railway Company—
Main line, 27.86 miles at $7,500 per mile.
Branch line, 108.92 miles at $6,500 per mile.
Side tracks, 16.89 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 4.93 miles at $7,000 per mile.

Chicago, Milwaukee & St. Paul Railway Company—
Main line, 18.43 miles at $7,500 per mile.
Side tracks, 2.16 miles at $1,500 per mile.

CAVALIER COUNTY.

Great Northern Railway Company—
Branch line, 46.59 miles at $6,500 per mile.
Side tracks, 4.22 miles at $1,500 per mile.

Dakota & Great Northern Railway Company—
Branch line, 12.35 miles at $6,500 per mile.

DICKEY COUNTY.

Northern Pacific Railway Company—
Branch line, 16.366 miles at $6,500 per mile.
Side tracks, 1.882 miles at $1,500 per mile.

Great Northern Railway Company—
Branch line, 25.22 miles at $6,500 per mile.
Side tracks, 2.56 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 44.35 miles at $6,000 per mile.
Side tracks, 2.65 miles at $1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—
Branch line, 25 miles at $6,500 per mile.
Side tracks, 1.43 miles at $1,500 per mile.

Chicago & Northwestern Railway Company—
Branch line, 14.28 miles at $6,000 per mile.
Side tracks, 1.50 miles at $1,500 per mile.

EDDY COUNTY.

Northern Pacific Railway Company—
Branch line, 19.521 miles at $6,500 per mile.
Side tracks, 2.250 miles at $1,500 per mile.

EMMONS COUNTY.

Northern Pacific Railway Company—
Branch line, 29.562 miles at $6,500 per mile.
Side tracks, 1.881 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 16.65 miles at $6,000 per mile.
Side tracks, 1.34 miles at $1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—
Branch line, 26.85 miles at $6,500 per mile.
Side tracks, .65 miles at $1,500 per mile.

FOSTER COUNTY.

Northern Pacific Railway Company—
Branch line, 30.137 miles at $6,500 per mile.
Side tracks, 4.582 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 25.83 miles at $7,000 per mile.
Side tracks, 2.45 miles at $1,500 per mile.

GRAND FORKS COUNTY.

Northern Pacific Railway Company—
Branch line, 33,507 miles at $6,500 per mile.
Side tracks, 6.624 miles at $1,500 per mile.

Great Northern Railway Company—
Main line, 83.28 miles at $7,500 per mile.
Branch line, 37.21 miles at $6,500 per mile.
Side tracks, 31.55 miles at $1,500 per mile.

GRIGGS COUNTY.

Northern Pacific Railway Company—
Branch line, 36.974 miles at $6,500 per mile.
Side tracks, 4.126 miles at $1,500 per mile.

KIDDER COUNTY.

Northern Pacific Railway Company—
Main line, 30.142 miles at $7,500 per mile.
Side tracks, 6.672 miles at $1,500 per mile.

L'MOURE COUNTY.

Northern Pacific Railway Company—
Branch line, 67.911 miles at $6,500 per mile.
Side tracks, 6.626 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 10.42 miles at $6,000 per mile
Side tracks, .81 miles at $1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—
Branch line, 6.61 miles at $6,500 per mile.
Side tracks, .68 miles at $1,500 per mile.

LOGAN COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 44.05 miles at $6,000 per mile.
Side tracks, .83 miles at $1,500 per mile.

M'HENRY COUNTY.

Great Northern Railway Company—
Main line, 36.67 miles at $7,500 per mile.
Side tracks, 5.87 miles at $1,500 per mile.

Dakota & Great Northern Railway Company—
Branch line, 13.85 miles at $6,500 per mile.
Side tracks, .38 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 41.46 miles at $7,000 per mile.
Side tracks, 3.09 miles at $1,500 per mile.

M'INTOSH COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 48.15 miles at $6,000 per mile.
Side tracks, 1.81 miles at $1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—
Branch line, 7.15 miles at $6,500 per mile.
Side tracks, .28 miles at $1,500 per mile.

M'LEAN COUNTY.

Northern Pacific Railway Company—
Branch line, 11.459 miles at $6,500 per mile.
Side tracks, 1.312 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 5 miles at $7,000 per mile.
Branch line, 30.74 miles $6,000 per mile.
Side tracks, 3.30 miles at $1,500 per mile.

MORTON COUNTY.

Northern Pacific Railway Company—
Main line,76.031 miles at $7,500 per mile.
Side tracks, 24.001 miles at $1,500 per mile.

NELSON COUNTY.

Great Northern Railway Company—
Main line, 25.51 miles at $7,500 per mile.
Branch line, 1.16 miles at $6,500 per mile.
Side tracks, 5.70 miles at $1,500 per mile.

Dakota & Great Northern Railway Company—
Branch line, 11.02 miles at $6,500 per mile.

PEMBINA COUNTY.

Northern Pacific Railway Company—
Branch line, 32.537 miles at $6,500 per mile.
Side tracks, 5.580 miles at $1,500 per mile.

Great Northern Railway Company—
Main line, 32.61 miles at $7,500 per mile.
Branch line, 34.26 miles at $6,500 per mile.
Side tracks, 7.35 miles at $1,500 per mile.

PIERCE COUNTY.

Great Northern Railway Company—
Main line, 18.01 miles at $7,500 per mile.
Branch line, 15.88 miles at $6,500 per mile.
Side tracks, 5.41 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 2 miles at $7,000 per mile.

RAMSEY COUNTY.

Great Northern Railway Company—
Main line, 40.14 miles at $7,500 per mile.
Branch line, 7.07 miles at $6,500 per mile.
Side tracks, 14.69 miles at $1,500 per mile.

Dakota & Great Northern Railway Company—
Branch line, 29.22 miles at $6,500 per mile.
Side tracks, 3.44 miles at $1,500 per mile.

Devils Lake & Chautauqua Railway Company—
Main line, 4.75 miles at $600 per mile.
Side tracks, .132 miles at $200 per mile.

Farmers Grain & Shipping Company—
Main line, 24.31 miles at $2,500 per mile.
Side tracks, 2.19 miles at $250 per mile.

RANSOM COUNTY.

Northern Pacific Railway Company—
Branch line, 41.424 miles at $6,500 per mile.
Side tracks, 3.996 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 23.34 miles at $7,000 per mile.
Side tracks, 5.96 miles at $1,500 per mile.

RICHLAND COUNTY.

Northern Pacific Railway Company—
Branch line, 46.883 miles at $6,500 per mile.
Side tracks, 4.952 miles at $1,500 per mile.

Great Northern Railway Company—
Branch line, 72.93 miles at $6,500 per mile.
Side tracks, 6.73 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 45.06 miles at $7,000 per mile.
Branch line, 17.08 miles at $6,000 per mile.
Side tracks, 6.16 miles at $1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—
Main line, 50.97 miles at $7,500 per mile.
Side tracks, 3.09 miles at $1,500 per mile.

ROLETTE COUNTY.

Great Northern Railway Company—
Branch line, 14.74 miles at $6,500 per mile.
Side tracks, 1.57 miles at $1,500 per mile.

SARGENT COUNTY.

Northern Pacific Railway Company—
Branch line, 37.073 miles at $6,500 per mile.
Side tracks, 2.838 miles at $1,500 per mile.

Great Northern Railway Company—
Branch line, 46.63 miles at $6,500 per mile.
Side tracks, 3.13 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 36.73 miles at $6,000 per mile.
Side tracks, 2.50 miles at $1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—
Branch line, 17.20 miles at $6,500 per mile.
Side tracks, 1.41 miles at $1,500 per mile.

STARK COUNTY.

Northern Pacific Railway Company—
Main line, 58.851 miles at $7,500 per mile.
Side tracks, 19.872 miles at $1,500 per mile.

STEELE COUNTY.

Great Northern Railway Company—
Branch line, 35.88 miles at $6,500 per mile.
Side tracks, 3.10 miles at $1,500 per mile.

STUTSMAN COUNTY.

Northern Pacific Railway Company—
Main line, 49.124 miles at $7,500 per mile.
Branch line, 56.879 miles at $6,500 per mile.
Side tracks, 26.672 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 19.10 miles at $7,000 per mile.
Side tracks, 1.90 miles at $1,500 per mile.

TOWNER COUNTY.

Great Northern Railway Company—
Branch line, 33.40 miles at $6,500 per mile.
Side tracks, 3.19 miles at $1,500 per mile.

TRAILL COUNTY.

Great Northern Railway Company—
Main line, 30.33 miles at $7,500 per mile.
Branch line, 62.66 miles at $6,500 per mile.
Side tracks, 12.75 miles at $1,500 per mile.

WALSH COUNTY.

Northern Pacific Railway Company—
Branch line, 30.193 miles at $6,500 per mile.
Side tracks, 5.382 miles at $1,500 per mile.

Great Northern Railway Company—
Main line, 24.82 miles at $7,500 per mlie.
Branch line, 42.26 miles at $6,500 per mile.
Side tracks, 8.78 miles at $1,500 per mile.

WARD COUNTY.

Great Northern Railway Company—
Main line, 93.03 miles at $7,500 per mile.
Side tracks, 18.34 miles at $1,500 per mile.

Dakota & Great Northern Railway Company—
Branch line, 32.31 miles at $6,500 per mile.
Side tracks, 3.46 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 98.42 miles at $7,000 per mile.
Side tracks, 10.96 miles at $1,500 per mile.

WELLS COUNTY.

Northern Pacific Railway Company—
Branch line, 36.671 miles at $6,500 per mile.
Side tracks, 2.973 miles at $1,500 per mile.

Minneaplis, St. Paul & Sault Ste Marie Railway Company—
Main line, 43.18 miles at $7,000 per mile.
Side tracks, 5.79 miles at $1,500 per mile.

WILLIAMS COUNTY.

Great Northern Railway Company—
Main line, 63.78 miles at $7,500 per mile.
Side tracks, 12.70 miles at $1,500 per mile.

Motion carried, all members voting aye.

The board then took up the assessment of express companies in North Dakota.

Mr. Frich offered the following resolution and moved its adoption:

Resolved, That the several express companies within the state of North Dakota be and the same are hereby assessed upon their franchise and other property as follows for the year 1905:

That the Great Northern Express Company be and is hereby assessed upon its franchise and other property of its 1,258.19 miles of property within the state of North Dakota for the sum of $62,910, being at the rate of $50 per mile as follows:

Franchise, 1.258.19 miles, at $45 per mile	$56,619
All other property, 1,258.19 miles, at $5 per mile .	6,291
Total	$62,910

That the Northern Pacific Express Company be and is hereby assessed upon its franchise and other property of its 1,094.184 miles of property in the state of North Dakota for the sum of $54,709, being at the rate of $50 per mile as follows:

Franchise, $1,094.184 miles at $45 per mile	$49,238
All other property, 1,094.184 miles, at $5 per mile	5,471
Total	$54,709

That the Western Express Company be and is hereby assessed upon its franchise and other property of the 670.17 miles of property in the state of North Dakota for the sum of $30,156, being at the rate of $45 per mile as follows:

Franchise, 670.17 miles, at $40 per mile	$26,806
All other property, 670.17 miles, at $5 per mile	3,350
Total	$30,156

That the United States Express Company be and the same is hereby assessed upon its franchise and other property of its 153.31 miles of property in the State of North Dakota for the sum of $7,665, being at the rate of $50 per mile upon the said property as follows:

Franchise, 153.31 miles, at $45 per mile	$6,899
All other property, 153.31 miles, at $5 per mile ..	766
Total	$7,665

That the American Express Company be and the same is hereby assessed upon its franchise and other property in the state of North Dakota on its 14.28 miles of property for the sum of $714, being at the rate of $50 per mile as follows:

Franchise, 14.28 miles, at $45 per mile	$643
All other property, 14.28 miles, at $5 per mile	71
Total	$714

And that the same be apportioned among the several counties of the state in proportion to the number of miles of such property in each of said counties at the assessed valuation per mile, mileage and valuation of each county as shown in the following apportionment:

BARNES COUNTY.

Northern Pacific Express Company—
89.187 miles at $50 per mile.

Western Express Company—
52.68 miles at $45 per mile.

BENSON COUNTY.

Great Northern Express Company—
30.98 miles at $50 per mile.

Northern Pacific Express Company—
64.092 miles at $50 per mile.

BILLINGS COUNTY.

Northern Pacific Express Company—
45.349 miles at $50 per mile.

BOTTINEAU COUNTY.

Great Northern Express Company—
22.82 miles at $50 per mile.
Dakota & Great Northern Express Company—
44.79 miles at $50 per mile.

BURLEIGH COUNTY.

Northern Pacific Express Company—
53.719 miles at $50 per mile.
Western Express Company—
59.79 miles at $45 per mile.

CASS COUNTY.

Great Northern Express Company—
136.78 miles at $50 per mile.
Northern Pacific Express Company—
100.592 miles at $50 per mile.
Western Express Company—
4.93 miles at $45 per mile.
United States Express Company—
18.43 miles at $50 per mile.

CAVALIER COUNTY.

Great Northern Express Company—
46.59 miles at $50 per mile.
Dakota & Great Northern Express Company—
12.35 miles at $50 per mile.

DICKEY COUNTY.

Great Northern Express Company—
25.22 miles at $50 per mile.
Northern Pacific Express Company—
16.366 miles at $50 per mile.
Western Express Company—
44.35 miles at $45 per mile.
United States Express Company—
25.00 miles at $50 per mile.
American Express Company—
14.28 miles at $50 per mile.

EDDY COUNTY.

Northern Pacific Express Company—
19.521 miles at $50 per mile.

EMMONS COUNTY.

Northern Pacific Express Company—
29.562 miles at $50 per mile.

Western Express Company—
16.65 miles at $45 per mile.

United States Express Company—
27.95 miles at $50 per mile.

FOSTER COUNTY.

Northern Pacific Express Company—
30.137 miles at $50 per mile.

Western Express Company—
25.83 miles at $45 per mile.

GRAND FORKS COUNTY.

Great Northern Express Company—
120.49 miles at $50 per mile.

Northern Pacific Express Company—
33.507 miles at $50 per mile.

GRIGGS COUNTY.

Northern Pacific Express Company—
36.974 miles at $50 per mile.

KIDDER COUNTY.

Northern Pacific Express Company—
30.142 miles at $50 per mile.

L'MOURE COUNTY.

Northern Pacific Express Company—
67.911 miles at $50 per mile.

Western Express Company—
10.42 miles at $45 per mile.

United States Express Company—
6.61 miles at $50 per mile.

LOGAN COUNTY.

Western Express Company—
44.05 miles at $45 per mile.

M'HENRY COUNTY.

Great Northern Express Company—
36.67 miles at $50 per mile.

Dakota & Great Northern Express Company—
13.85 miles at $50 per mile.

Western Express Company—
41.46 miles at $45 per mile.

M'INTOSH COUNTY.

Western Express Company—
49.09 miles at $45 per mile.

United States Express Company—
7.15 miles at $50 per mile.

M'LEAN COUNTY.

Northern Pacific Express Company—
11.459 miles at $50 per mile.

Western Express Company—
36.01 miles at $45 per mile.

MORTON COUNTY.

Northern Pacific Express Company—
76.031 miles at $50 per mile.

NELSON COUNTY.

Great Northern Express Company—
26.67 miles at $50 per mile.

Dakota & Great Northern Express Company—
11.02 miles at $50 per mile.

PEMBINA COUNTY.

Great Northern Express Company—
66.87 miles at $50 per mile.

Northern Pacific Express Company—
32.537 miles at $50 per mile.

PIERCE COUNTY.

Great Northern Express Company—
33.89 miles at $50 per mile.

Western Express Company—
2 miles at $45 per mile.

RAMSEY COUNTY.

Great Northern Express Company—
47.21 miles at $50 per mile.

Dakota & Great Northern Express Company—
29.22 miles at $50 per mile.

RANSOM COUNTY.

Northern Pacific Express Company—
41.424 miles at $50 per mile.

Western Express Company—
23.34 miles at $45 per mile.

RICHLAND COUNTY.

Great Northern Express Company—
72.93 miles at $50 per mile.

Northern Pacific Express Company—
46.883 miles at $50 per mile.

Western Express Company—
62.14 miles at $45 per mile.

United States Express Company—
50.97 miles at $50 per mile.

ROLLETE COUNTY.

Great Northern Express Company—
14.74 miles at $50 per mile.

SARGEANT COUNTY.

Great Northern Express Company—
46.63 miles at $50 per mile.

Northern Pacific Express Company—
37.073 miles at $50 per mile.

Western Express Company—
36.73 miles at $45 per mile.

United States Express Company—
17.20 miles at $50 per mile.

STARK COUNTY.

Northern Pacific Express Company—
58.851 miles at $50 per mile.

STEELE COUNTY.

Great Northern Express Company—
35.88 miles at $50 per mile.

STUTSMAN COUNTY.

Northern Pacific Express Company—
106.003 miles at $50 per mile.

Western Express Company—
19.10 miles at $45 per mile.

TOWNER COUNTY.

Great Northern Express Company—
33.40 miles at $50 per mile.

TRAILL COUNTY.

Great Northern Express Company—
92.99 miles at $50 per mile.

WALSH COUNTY.

Great Northern Express Company—
67.08 miles at $50 per mile.
Northern Pacific Express Company—
30.193 miles at $50 per mile.

WARD COUNTY.

Great Northern Express Company—
93.03 miles at $50 per mile.
Dakota & Great Northern Express Company—
32.31 miles at $50 per mile.
Western Express Company—
98.42 miles at $45 per mile.

WELLS COUNTY.

Northern Pacific Express Company—
36.671 miles at $50 per mile.
Western Express Company—
43.18 miles at $45 per mile.

WILLIAMS COUNTY.

Great Northern Express Company—
63.78 miles at $50 per mile.

Motion carried, all members voting aye.
On motion the board adjourned till 2 o'clock, p. m.

AFTERNOON SESSION.

2 o'clock p. m., August 3, 1905.

The State Board of Equalization met in the auditor's office pursuant to adjournment.
Governor Sarles presiding.
All members present.
The board took up the assessment of telegraph companies.
Mr. Holmes offered the following resolution and moved its adoption:

Resolved, That the Western Union Telegraph Company be and the same hereby is assessed for the sum of $187,847 upon their interest in the 2,348.087 miles of Western Union telegraph line in the state of North Dakota for the year 1905, same being at the rate of $80 per mile as follows:

Franchise, 2,348.087 miles, at $40 per mile	$ 93,924
All other property, 2,348.087 miles at $40 per mile	93,923
Total	$187,847

That the Minneapolis, St. Paul & Sault Ste Marie Railway Company be and the same hereby is assessed upon the 669 miles of telegraph line owned by the said railway company and operated and controlled as the commercial telegraph department of the Minneapolis, St. Paul & Sault Ste. Marie Railway Company, for the sum of $20,070, being at the rate of $30 per mile upon its line in the state of North Dakota for the year 1905, as follows:

Franchise, 669 miles, at $15 per mile	$10,035
All other property, 669 miles, at $15 per mile	10,035
Total	$20,070

And that the same be apportioned among the several counties of the state in proportion to the number of miles of such property in each of said counties, at the assessed valuation per mile, valuation and mileage for each county as shown in the following apportionment:

BARNES COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 89.187 miles at $80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph company)—
Soo line, 52.68 miles at $30 per mile.

BENSON COUNTY.

Western Union Telegraph Company—
Great Northern line, 30.980 miles at $80 per mile.
Northern Pacific line, 64.092 miles at $80 per mile.

BILLINGS COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 45.349 miles at $80 per mile.

BOTTINEAU COUNTY.

Western Union Telegraph Company—
Great Northern line, 22.820 miles at $80 per mile.

BURLEIGH COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 53.726 miles at $80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph company)—
Soo line, 59.830 miles at $30 per mile.

CASS COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 100.592 miles at $80 per mile.
Great Northern line, 124 miles at $80 per mile.
Chicago, Milwaukee & St. Paul line, 18.430 miles at $80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph company)—
Soo line, 4.93 miles at $30 per mile.

CAVALIER COUNTY.

Western Union Telegraph Company—
Great Northern line, 46.590 miles at $80 per mile.

DICKEY COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 16.374 miles at $80 per mile.
Great Northern line, 25.220 miles at $80 per mile.
Chicago, Milwaukee & St. Paul line, 25 miles at $80 per mile.
Chicago & Northwestern line, 14.280 miles at $80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph company)—
Soo line, 44.35 miles at $30 per mile.

EDDY COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 19.521 miles at $80 per mile.

EMMONS COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 29.320 miles at $80 per mile.
Chicago, Milwaukee & St. Paul line, 27.962 miles at $80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph company)—
Soo line, 16.65 miles at $30 per mile.

FOSTER COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 30,154 miles at $80 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph company)—
Soo line, 25.83 miles at $30 per mile.

GRAND FORKS COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 33.507 miles at $80 per mile.
Great Northern line, 120.49 miles at $80 per mile.

GRIGGS COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 36,974 miles at $80 per mile.

KIDDER COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 30.144 miles at $80 per mile.

L'MOURE COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 67.911 miles at $80 per mile.
Chicago, Milwaukee & St. Paul line, 6.610 miles at $80 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph company)—
Soo line, 10.42 miles at $30 per mile.

LOGAN COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph company)—
Soo line, 44.05 miles at $30 per mile.

M'LEAN COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 10.846 miles at $80 per imle.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph company)—
Soo line, 35.74 miles at $30 per mile.

M'INTOSH COUNTY.

Western Union Telegraph Company—
Chicago, Milwaukee & St. Paul line, 7.15 miles at $80 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph company)—
Soo line, 48.15 miles at $30 per mile.

M'HENRY COUNTY.

Western Union Telegraph Company—
Great Northern line, 36.67 miles at $80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph company)—
Soo line, 41.46 miles at $30 per mile.

MORTON COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 76.046 miles at $80 per mile.

NELSON COUNTY.

Western Union Telegraph Company—
Great Northern line, 26.670 miles at $80 per mile.

PEMBINA COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 32.537 miles at $80 per mile.
Great Northern line, 66.87 miles at $80 per mile.

PIERCE COUNTY.

Western Union Telegraph Company—
Great Northern line, 33.85 miles at $80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph company)—
Soo line, 2 miles at $30 per mile.

RANSOM COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 41.424 miles at $80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph company)—
Soo line, 23.34 miles at $30 per mile.

RAMSEY COUNTY.

Western Union Telegraph Company—
Great Northern line, 47.21 miles at $80 per mile.

RICHLAND COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 31.5 miles at $80 per mile.
Great Northern line, 72.93 miles at $80 per mile.
Chicago, Milwaukee & St. Paul line, 50.97 miles at $80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph company)—
Soo line, 62.14 miles at $30 per mile.

ROLETTE COUNTY.

Western Union Telegraph Company—
Great Northern line, 14.74 miles at $80 per mile.

SARGENT COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 37.064 miles at $80 per mile.
Great Northern line, 46.63 miles at $80 per mile.
Chicago, Milwaukee & St. Paul line, 17.2 miles at $80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph company)—
Soo line, 36.73 miles at $30 per mile.

STARK COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 58.861 miles at $80 per mile.

STEELE COUNTY.

Western Union Telegraph Company—
Great Northern line, 35.88 miles at $80 per mile.

STUTSMAN COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 106.003 miles at $80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph company)—
Soo line, 19.1 miles at $30 per mile.

TOWNER COUNTY.

Western Union Telegraph Company—
Great Northern line, 33.4 miles at $80 per mile.

TRAILL COUNTY.

Western Union Telegraph Company—
Great Northern line, 92.99 miles at $80 per mile.

WALSH COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 30.193 miles at $80 per mile.
Great Northern line, 67.08 miles at $80 per mile.

WARD COUNTY.

Western Union Telegraph Company—
Great Northern line, 93.03 miles at $80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph company)—
Soo line, 98.42 miles at $30 per mile.

WELLS COUNTY.

Western Union Telegraph Company—
Northern Pacific line, 37.33 miles at $80 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph company)—
Soo line, 43.18 miles at $30 per mile.

WILLIAMS COUNTY.

Western Union Telegraph Company—
Great Northern line, 63.78 miles at $80 per mile.

Motion carried. All voting aye.

The board then took up the assessment of real estate.

The following persons appeared before the board: Auditor Olson in behalf of Benson county; Auditor Davidson in behalf of Traill county; James Murphy, commissioner, in behalf of Grand Forks county; Auditor Tavis in behalf of Morton county; Alfred Steele in behalf of Stutsman county; L. S. Langedahl, commissioner, in behalf of Kidder county; Auditor Gunderson in behalf of Barnes county; Auditor Lewis in behalf of Cass county; Mr. L. A. Simpson, W. H. Walton, John Leask, treasurer, and J. S. White, auditor, appeared in behalf of Stark county; Hans Anderson, auditor, in behalf of Grand Forks county; J. M. Hackney, of the Hackney-Boynton Land Company of St. Paul, appeared before the board in behalf of that company.

REAL ESTATE—LANDS, EXCLUSIVE OF STRUCTURES AND IMPROVEMENTS.

Moved by Mr. Gilbreath that, for the purpose of equalizing the valuation of lands in the state, the following values be set and the percentages of increase and decrease as given be made to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes	10	
Benson	10	.....
Billings	10	.....
Bottineau	25	.....
Burleigh	10	.....
Cass	.....	.....
Cavalier	25	.....
Dickey	.....	.....
Eddy	.....	.....
Emmons	15	.....
Foster	.....	.....
Grand Forks	.....	.....
Griggs	5	.....
Kidder	10	.....
LaMoure	15	.....
Logan	20	.....
McHenry	60	.....
McIntosh	10	.....
McLean	20	.....
Mercer	20	.....
Morton	10	.....
Nelson	5	.....
Oliver	.....	.....
Pembina	10	.....
Pierce	20	.....
Ramsey	10	.....
Ransom	10	.....
Richland	20	.....
Rolette	10	.....
Sargent	20	.....
Stark	60	.....
Steele	10	.....
Stutsman	25	.....
Towner	10	.....
Traill	.....	.....
Walsh	35	.....
Ward	17	.....
Wells	10	.....
Williams	.....	.....
Unorganized	66 2-3	.....
Dunn	.....	.....

Motion carried, all members voting "aye."

REAL ESTATE—STRUCTURES AND OTHER IMPROVEMENTS ON LANDS.

Moved by Mr. Holmes that, for the purpose of equalizing the valuation of structures and other improvements on lands, the following percentages of increase and decrease be made:

County	Per Cent Increaes	Per Cent Decrease
Barnes	10	.....
Benson	.....	.....
Billings	20	.....
Cavalier	.....	.....
Bottineau	.....	.....
Burleigh	.....	.....
Cass	.....	.....
Cavalier	.....	.....
Dickey	35	.....
Eddy	.....	.....
Emmons	.....	.....
Foster	10	.....
Grand Forks	5	.....
Griggs	.....	.....
Kidder	10	.....
LaMoure	.....	.....
Logan	.....	.....
McHenry	20	.....
McIntosh	10	.....
McLean	20	.....
Mercer	75	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	10	.....
Pembina	.....	.....
Pierce	20	.....
Ramsey	20	.....
Ransom	20	.....
Richland	20	.....
Rolette	.....	.....
Sargent	.....	.....
Stark	20	.....
Steele	10	.....
Stutsman	.....	.....
Towner	20	.....
Traill	.....	.....
Walsh	100	.....
Ward	.....	.....
Wells	.....	.....
Williams	.....	.....
Unorganized	.....	.....
McKenzie	.....	.....

Motion carried, all voting "aye."

REAL ESTATE—TOWN AND CITY LOTS, EXCLUSIVE OF STRUCTURES AND IMPROVEMENTS.

Moved by Mr. Frich that, for the purpose of equalizing the valuation of town and city lots, exclusive of structures and improvements, the following percentages of increase and decrease be made:

County	Per Cent Increase	Per Cent Decrease
Barnes	.....	.....
Benson	30	.....
Billings	.....	.....
Bottineau	.....	.....
Burleigh	.....	.....
Cass	3	.....
Cavalier	5	.....
Dickey	.....	.....
Eddy	.....	.....
Emmons	10	.....
Foster	.....	.....
Grand Forks	6	.....
Griggs	.....	.....
Kidder	.....	.....
LaMoure	.....	.....
Logan	.....	.....
McHenry	.....	.....
McIntosh	.....	.....
McLean	.....	.....
Mercer	.....	.....
Morton	5	.....
Nelson	.....	.....
Oliver	.....	.....
Pembina	.....	.....
Pierce	20	.....
Ramsey	.....	.....
Ransom	15	.....
Richland	10	.....
Rolette	10	.....
Sargent	.....	.....
Stark	10	.....
Steele	.....	.....
Stutsman	.....	.....
Towner	.....	.....
Traill	10	.....
Walsh	20	.....
Ward	.....	.....
Wells	.....	.....
Williams	.....	.....
Unorganized	.....	.....
McKenzie	.....	.....

Motion carried, all voting "aye."

REAL ESTATE—STRUCTURES AND OTHER IMPROVEMENTS ON TOWN AND CITY LOTS.

Moved by Mr. Peterson that, for the purpose of equalizing the valuation of structures and improvements on town and city lots, the following percentages of increase and decrease be made:

County	Per Cent Increase	Per Cent Decrease
Barnes		
Benson		
Billings		
Bottineau		
Burleigh		
Cass		
Cavalier	10	
Dickey		
Eddy		
Emmons	10	
Foster	5	
Grand Forks		
Griggs		
Kidder		
LaMoure		
Logan	50	
McHenry	10	
McIntosh		
McLean	10	
Mercer	25	
Morton		
Nelson		
Oliver		
Pembina		
Pierce	10	
Ramsey		
Ransom		
Richland		
Rolette		
Sargent		
Stark		
Steele		
Stutsman		
Towner	10	
Traill	10	
Walsh	10	
Ward		
Wells		
Williams		
Unorganized		
McKenzie		

Motion carried, all members voting "aye."

On motion the board adjourned till 9 o'clock a. m. Friday, August 4, 1905.

FOURTH DAY

FORENOON SESSION.

9 o'clock a. m., Friday, August 4, 1905.

The State Board of Equalization met in the auditor's office at 9 o'clock a. m., pursuant to adjournment.

Governor Sarles presiding.

All members present.

The board took up the assessment of telephone companies.

Mr. Gilbreath offered the following resolution and moved its adoption:

Resolved, That the several telephone companies within the state of North Dakota be and the same hereby are assessed as follows and the apportionment be made to the several counties of the state as is given in the following statement:

BARNES COUNTY.

Sanborn Telephone Company—
Franchise, poles and wire, 3 miles at $30 per mile, $90.
Local exchange, city of Sanborn, $400.

O. A. Beeman Telephone Company—
Franchise, poles and wire, 158 miles at $40 per mile, $6,320.
Local exchange, Valley City, $3,750.

Northwestern Telephone Exchange Company—
Franchise, 74 miles at $30 per mile, $2,220.
Poles, 74 miles at $50 per mile, $3,700.
Wire, 402 miles at $15 per mile, $6,030.

Union Telephone Company—
Franchise, poles and wire, 18¾ miles at $40 per mile, $750.

Western Telephone Company—
Franchise, poles and wire, 50 miles at $30 per mile, $1,500.

Tower City Telephone Exchange Company—
Franchise, poles and wire, 16 miles at $30 per mile, $480.

BENSON COUNTY.

E. B. Page Telephone Company—
Franchise, poles and wire, 4½ miles at $20 per mile, $90.

Leeds Telephone Company—
Local exchange, Leeds, $650.

Benson County Telephone Company—
Franchise, poles and wire, 52 miles at $30 per mile, $1,560..
Local exchange, Minnewaukan, $650.
Local exchange, Maddock, $200.
Local exchange, Esmond, $260.

Northwestern Telephone Exchange Company—
Franchise, 54 miles at $30 per mile.
Poles 54 miles at $50 per mile.
Wire, 136 miles at $15 per mile.
Total, $6,360.

Heimdahl and Klara Farmers' Telephone Line—
Franchise, poles and wire, 9 miles at $20 per mile, $180.

Northern Telephone Company—
Franchise, poles and wire, 18 miles at $30 per mile, $540.

BILLINGS COUNTY.

Custer Trail Ranch, Geo. Donelson, Manager—
Franchise, poles and wire, 3½ miles at $20 per mile, $70.

BOTTINEAU COUNTY.

Northern Telephone Company—
Franchise, poles and wire, 93 miles at $30 per mile, $2,790.
Local exchange, Souris, $570.
Local exchange, Bottineau, $1,530.
Local exchange, Omemee, $410.
Local exchange, Willow City, $530.
Total, $5,830.

BURLEIGH COUNTY.

Hughes Electric Company—
Franchise, poles and wire, 3 miles at $30 per mile, $90.
Local exchange, Bismarck, $3,400.

CASS COUNTY.

Kindred Telephone Company—
Local exchange, Kindred, $300.

S. G. Moore Telephone Company—
Franchise, poles and wire, 40 miles at $30 per mile, $1,200.
Local exchange, Buffalo, $300.

Casselton Telephone Company—
Franchise, poles and wire, 42 miles at $40 per mile, $1,680.
Local exchange, Casselton, $2,500.

Wheatland Telephone Company—
Franchise, poles and wire, 49 miles at $40 per mile, $1,960.
Local exchange, Wheatland, $450.

The Leonard Rural Telephone Company—
Franchise, poles and wire, 51 miles at $30 per mile, $1,530.
Local exchange, Leonard, $100.

The Northwestern Telephone Exchange Company—
Franchise, 153 miles at $30 per mile.
Poles, 153 miles at $50 per mile.
Wire, 1156 miles at $15 per mile.
Total, $29,580.

The Northwestern Telephone Exchange Company—
Local exchange, Fargo, $36,500.

Union Telephone Company—
Franchise, poles and wire, 103½ miles at $40 per mile, $4,140.
Local exchange, Page, $730.

Western Telephone Company—
Franchise, poles and wire, 10 miles at $30 per mile, $300.
Local exchange, Tower City, $600.

Tri-State Telephone Company—
Franchise, 27¼ miles at $30 per mile.
Poles, 27¼ miles at $50 per mile.
Wire, 109 miles at $15 per mile.
Total, $3,515..

Hunter Telephone Company—
Franchise, poles and wire, 75 miles at $40 per mile, $3,000.
Local exchange, Hunter, $490.
Local exchange, Grandin, $320.

Neighbor State Telephone Company—
Franchise, poles and wire, 20 miles at $30 per mile, $600.

CAVALIER COUNTY.

Hannah Telephone Exchange Company—
Local exchange, Hannah, $470.

Langdon Telephone Exchange Company—
Local exchange, Langdon, $1,250.

Milton Telephone Exchange Company—
Local exchange, Milton, $630.

Milton & Olga Telephone Company—
Franchise, poles and wire, 18 miles at $20 per mile, $360.

Northwestern Telephone Company—
Franchise, 48 miles at $30 per mile.
Poles, 48 miles at $50 per mile.
Wire, 151 miles at $15 per mile.
Total, $6,105.

DICKEY COUNTY.

Fullerton & Rosebud Rural Telephone Company—
Franchise, poles and wire, 16 miles at $30 per mile, $480.

LaMoure and Dickey County Telephone Company—
Franchise, poles and wire, 6 miles at $30 per mile, $180.

Dakota Central Telephone Company—
Franchise, poles and wire, 100 miles at $50 per mile, $5,000.
Local exchange, Ellendale, $720.
Local exchange, Oakes, $1,587.50.
Local exchange, Monango, $350.

EDDY COUNTY.

Greenfield Telephone Company—
Franchise, poles and wire, 19 miles at $20 per mile, $380.

Sheyenne Telephone Exchange Company—
Local exchange, Sheyenne, $330.

New Rockford, Northwest Telephone Company—
Franchise, poles and wire, 18 miles at $20 per mile, $360.

Northwestern Telephone Exchange Company—
Franchise, 21 miles at $30 per mile.
Poles, 21 miles at $50 per mile.
Wire, 42 miles at $15 per mile.
Total, $2,310.

Eddy & Wells County Telephone Company—
Franchise, polls and wire, 18 miles at $30 per mile, $540.

North Dakota Central Telephone Company—
Franchise, poles and wire, 12 miles at $20 per mile, $240.

New Rockford Telephone Exchange Company—
Local exchange, New Rockford, $1,200.

The Bramen Telephone Company—
Franchise, poles and wire, 7 miles at $20 per mile, $140.

EMMONS COUNTY.

Dakota Central Telephone Company—
Franchise, poles and wire, 61 miles at $50 per mile, $3,050.
Local exchange, Linton, $360.
Local exchange, Hazelton, $190.

FOSTER COUNTY.

Northwestern Telephone Exchange Company—
Franchise, 33 miles at $30 miles.
Poles, 33 miles at $50 per mile.
Wire, 110 miles at $15 per mile.
Total, $4,290.

North Dakota Central Telephone Company—
Franchise, poles and wire, 10 miles at $20 per mile, $200.
Local exchange, Carrington, $1,250.

GRAND FORKS COUNTY.

Northwestern Telephone Exchange Company—
Franchise, 151 miles at $30 per mile.
Poles 151 miles at $50 per mile.
Wire, 1006 miles at $15 per mile.
Total, $27,170.
Local exchange, Grand Forks, $25,000.

Tri-State Telephone & Telegraph Company—
Franchise, poles and wire, 20 miles at $140 per mile, $2,800.
Local exchange, Grand Forks, $15,540.

North Dakota Telephone Company—
Franchise, poles and wire, 26¼ miles at $50 per mile, $1,312.50.

Tri-County Telephone Company—
Franchise, poles and wire, 7 miles at $30 per mile, $210.

Red River Valley Telephone Company—
Franchise, poles and wire, 91½ miles at $40 per mile, $3,660.
Local exchange, Northwood, $820.
Local exchange, Reynolds, $300.
Local exchange, Thompson, $210.

Larimore Telephone Exchange Company—
Local exchange, Larimore, $2,500.

GRIGGS COUNTY.

Northwestern Telephone exchange Company—
Franchise, 16 miles at $30 per mile,
Poles, 16 miles at $50 per mile.
Wire, 32 miles at $15 per mile.
Total, $1,760.

Cooperstown Telephone Exchange Company—
Franchise, poles and wire, 96 miles at $40 per mile, $3,840.
Local exchange, Cooperstown, $2,000.

KIDDER COUNTY.

Steele Telephone & Electric Company—
Local exchange, Steele, $380.

L'MOURE COUNTY.

LaMoure & Dickey County Telephone Company—
Franchise, poles and wire, 8 miles at $30 per mile, $240.

Edgeley Electric Telephone Company—
Local exchange, Edgeley, $650.

Northwestern Telephone Exchange Company—
Franchise, 13 miles at $30 per mile.
Poles, 13 miles at $50 per mile.
Wire, 27 miles at $15 per mile.
Total, $1,445.

Dakota Central Telephone Company—
Franchise, poles and wire, 30 miles at $40 per mile, $1,200.
Local exchange, LaMoure, $690.
Local exchange, Kulm, $300.

LOGAN COUNTY.

Dakota Central Telephone Company—
Franchise, poles and wire, 16 miles at $40 per mile, $640.

M'LEAN COUNTY.

North Dakota Central Telephone Company—
Franchise, poles and wire, 5 miles at $40 per mile, $200.

M'HENRY COUNTY.

Towner Telephone Company—
Local exchange, Towner, $590.

Northern Telephone Company—
Franchise, poles and wire, 36 miles at $40 per mile, $1,440.

North Dakota Central Telephone Company—
Franchise, poles and wire, 4 miles at $40 per mile, $160.

M'INTOSH COUNTY.

Dakota Central Telephone Company—
Franchise, poles and wire, 45 miles at $40 per mile, $1,800.

MORTON COUNTY.

Glenullin Telephone Exchange Company—
Franchise, poles and wire, 2 miles at $30 per mile, $60.
Local Exchange, Glenullin, $480.

Mandan Telephone Company—
Local exchange, Mandan, $2,300.

Hughes Electric Company—
Franchise, poles and wire, 2½ miles at $40 per mile, $100.

Mandan & Northwest Telephone Company—
Franchise, poles and wire, 11 miles at $30 per mile, $330.

Missouri Valley Telephone Company—
Franchise, poles and wire, 61 miles at $30 per mile, $1,830.
Local exchange, New Salem, $550.

NELSON COUNTY.

Michigan City Telephone Company—
Local exchange, Michigan City, $410.

Northwestern Telephone Exchange Company—
Franchise, 38 miles at $30 per mile.
Poles, 38 miles at $50 per mile.
Wire, 175 miles at $15 per mile.
Total, $5,665.

Union Telephone Company—
Franchise, poles and wire, ½ mile at $40 per mile, $20.

North Dakota Telephone Company—
Franchise, poles and wire, 61 miles at $50 per mile, $3,050.

Tri-County Telephone Company—
Franchise, poles and wire, 7 miles at $30 per mile, $210.

Lakota Telephone Company—
Franchise, poles and wire, 21 miles at $30 per mile, $630.
Local exchange, Lakota, $1,500.

Red River Valley Telephone Company—
Franchise, poles and wire, 9 miles at $40 per mile, $360.
Local exchange, Aneta, $680.

OLIVER COUNTY.

Mandan and Northwestern Telephone Company—
Franchise, poles and wire, 10 miles at $20 per mile, $200.

PEMBINA COUNTY.

Northwestern Telephone Exchange Company—
Franchise, 84½ miles at $30 per mile.
Poles, 84½ miles at $50 per mile.
Wire, 351 miles at $15 per mile.
Total, $12,025.

Drayton Telephone Exchange—
Local exchange, Drayton, $1,250.

Cavalier Telephone Exchange Company—
Franchise, poles and wire, 20 miles at $20 per mile, $400.
Local exchange, Cavalier, $500.

Edinburg and Gardner Telephone Company—
Franchise, poles and wire, 5 miles at $20 per mile, $100.

PIERCE COUNTY.

Northwestern Telephone Company—
Franchise, poles and wire, 34 miles at 40 per mile, $1,360.

North Dakota Central Telephone Company—
Franchise, poles and wire, 2 miles at $20 per mile, $40.

RAMSEY COUNTY.

Devils Lake Improvement Company—
Local exchange, Devils Lake, $3,975.

Northwestern Telephone Exchange Company—
Franchise, 59 miles at $30 per mile.
Poles, 59 miles at $50 per mile.
Wire, 202 miles at $15 per mile.
Total, $7,750.
Local exchange, Edmore, $960.

Northern Telephone Company—
Local exchange, Churches Ferry, $480.

North Dakota Telephone Company—
Franchise, poles and wire, 47¼ miles at $40 per mile, $1,890.

Farmers Telephone Company—
Franchise, poles and wire, 3 miles at $20, $60.

Lakota Telephone Company—
Franchise, poles and wire, 1 mile at $30, $30.

Forestaff Telephone Company—
Local exchange, Crary, $500.

RANSOM COUNTY.

Northwestern Telephone Exchange Company—
Franchise, 46 miles at $30 per mile.
Poles, 46 miles at $50 per mile.
Wire, 110 miles at $15 per mile.
Total, $5,330.

Western Telephone Company—
Franchise, poles and wire, 15 miles at $30 per mile, $450.
Local exchange, Sheldon, $450.

Enderlin Telephone Exchange Company—
Local exchange, Enderlin, $700.

Great Western Telephone Company—
Franchise, poles and wire, 10 miles at $50 per mile, $500.
Local exchange, Lisbon, $2,000.

RICHLAND COUNTY.

Fairmount Rural Telephone Company—
Franchise, poles and wire, 14½ miles at $20 per mile, $290.
Local exchange, Fairmount, $230.

Great Western Telephone Company—
Franchise, poles and wire, 114 miles at $50 per mile, $5,700.
Local exchange, Wahpeton, $3,100.
Local exchange, Hankinson, $1,000.
Local exchange, Wyndmere, $310.
Local exchange, Fairmount, $270.

Abercrombie Telephone Company—
Franchise, poles and wire, 22⅝ miles at $20 per mile, $452.50.
Local exchange, Abercrombie, $200.

Eagle Telephone Company—
Franchise, poles and wire, 22¼ miles at $20 per mile, $445.
Local exchange, Christine, $410.

Northwestern Telephone Exchange Company—
Franchise, 28 miles at $30 per mile.
Poles, 28 miles at $50 per mile.
Wire, 278 miles at $15 per mile.
Total, $6,410.

Dakota Central Telephone Company—
Franchise, poles and wire, 30 miles at $40 per mile, $1,200.
Local exchange, Lidgerwood, $660.

Neighbor State Telephone Company—
Franchise, poles and wire, 30 miles at $30 per mile, $900.

ROLETTE COUNTY.

Western Telephone Company—
Franchise, poles and wire, 36 miles at $40 per mile, $1,440.

SARGEANT COUNTY.

Farmers Mutual Telephone Company—
Franchise, poles and wire, 15 miles at $20 per mile, $300.

The Social Telephone Company—
Franchise, poles and wire, 8 miles at $20 per mile, $160.

Dakota Central Telephone Company—
Franchise, poles and wire, 43 miles at $40 per mile, $1,720.
Local exchange, Cogswell, $60.

Great Western Telephone Company—
Franchise, poles and wire, 76 miles at $50 per mile, $3,800.
Local exchange, city of Forman, $400.
Local exchange, city of Milnor, $450.

STARK COUNTY.

Hughes & Deiters Telephone Company—
Local exchange, Dickinson, $2,235.

Missouri Valley Telephone Company—
Franchise, poles and wire, 37 miles at $30 per mile, $1,110.

STEELE COUNTY.

Northwestern Telephone Company—
Franchise, 2 miles at $30 per mile.
Poles, 2 miles at $50 per mile.
Wire, 6 miles at $15 per mile.
Total, $250.

Union Telephone Company—
Franchise, poles and wire, 160 miles at $40 per mile, $6,400.
Local exchange, Hope, $2,040.
Local exchange, Finley, $500.

Cooperstown Telephone Exchange Company—
Franchise, poles and wire, 6 miles at $40 per mile, $240.

Traill County Telephone Company—
Franchise, poles and wire, 15 miles at $40 per mile, $600.

Red River Valley Telephone Company—
Franchise, poles and wire, 78 miles at $40 per mile, $3,120.

Steele Telephone and Electric Company—
Local exchange, Sherbrooke, $1,000.

STUTSMAN COUNTY.

J. A. Buchanan Line—
Franchise, poles and wire, 16 miles at $20 per mile, $320.

Northwestern Telephone Exchange Company—
Franchise, 30 miles at $30 per mile.
Poles, 30 miles at $50 per mile.
Wire, 106 miles at $15 per mile.
Total, $3,990.
Local exchange, Courtenay, $765.
Local exchange, Jamestown, $7,600.

TOWNER COUNTY.

Cando Electric Light and Telephone Exchange Company—
Franchise, poles and wire, 8 miles at $20 per mile, $160.
Local exchange, Cando, $2,250.

Northern Telephone Company—
Franchise, poles and wire, 42 miles at $40 per mile, $1,680.

Farmers Telephone Company—
Franchise, poles and wire, 30 miles at $20 per mile, $600.

TRAILL COUNTY.

Grandin Farm No. 1, A. F. Bailey, Agt.—
Franchise, poles and wire, 18 miles at $20 per mile, $360.

Northwestern Telephone Exchange Company—
Franchise, 79 miles at $30 per mile.
Poles, 79 miles at $50 per mile.
Wire, 490 miles at $15 per mile.
Total, $13,670.

Union Telephone Company—
Franchise, poles and wire, 17 miles at $40 per mile, $680.

Tri-State Telephone and Telegraph Company—
Franchise, 30½ miles at $30 per mile.
Poles, 30½ miles at $50 per mile.
Wire, 122 miles at $15 per mile.
Total, $4,270.

North Dakota Telephone Company—
Franchise, poles and wire, 12 miles at $40 per mile, $480.

Traill County Telephone Company—
Franchise, poles and wire, 185 miles at $40 per mile, $7,400.
Local exchange, Hillsboro, $1,712.

Hunter Telephone Company—
Franchise, poles and wire, 24 miles at $30 per mile, $720.

Red River Valley Telephone Company—
Franchise, poles and wire, 193 miles at $40 per mile, $7,720.
Local exchange, Hatton, $600.
Local exchange, Portland, $600.
Local exchange, Mayville, $1,350.
Local exchange, Buxton, $450.

WARD COUNTY.

Minot Light and Telephone Company—
Local exchange, Minot, $4,500.

Northern Telephone Company—
Franchise, poles and wire, 93 miles at $40 per mlie, $3,720.
Local exchange, Kenmare, $1,250.

WALSH COUNTY.

Northwestern Telephone Exchange Company—
Franchise, 133 miles at $30 per mile.
Poles, 133 miles at $50 per mile.
Wire, 568 miles at $15 per mile.
Total, $19,160.
Local exchange, Grafton, $3,180.

Edinburg and Gardar Telephone Company—
Franchise, poles and wire, 5 miles at $20 per mile, $100.
Local exchange, Edinburg, $500.

Park River Telephone Exchange Company—
Local exchange, Park River, $900.

WELLS COUNTY.

Heimdahl and Klara Farmers' Telephone Company—
Franchise, poles and wire, 19½ mlies at $20 per mile, $390.

Eddy and Wells County Telephone Company—
Fanchise, poles and wire, 6 miles at $30 per mile.

North Dakota Central Telephone Company—
Franchise, poles and wire, 70 miles at $20 per mile, $1,400
Local exchange, Fessenden, $400.

The Bramen Telephone Company—
Franchise, poles and wire, 23 miles at $20 per mile, $460.

WILLIAMS COUNTY.

Great Northern Telephone Company—
Franchise, poles and wire, 38 miles at $30 per mile, $1,140.
Local exchange, Williston, $750.

W. B. Scott Telephone Company—
Franchise, poles and wire, 16 miles at $20 per mile, $320.

Motion carried, all members voting "aye."

The board then took up the assessment of personal property.

Mr. Frich moved that the following items be left as returned by the county auditors: Nos. 6a, 6b, 6c, 7, 12, 13, 14, 17, 18, 19, 20, 21, 23, 24, 25a, 25b, 25c, 27 and 28.

Class No. 6a. Sleighs and sleds.
Class No. 6b. Bicycles.
Class No. 6c. Wagons, carriages and all other wheeled vehicles.
Class No. 7. Melodeons, organs and other musical instruments.
Class No. 12. Gold and silver plate and plated ware.
Class No. 13. Diamonds, watches and jewelry.
Class No. 14. Franchises, annuities, royalties and patent rights.
Class No. 17. Manufacturers' materials and manufactured goods.
Class No. 18. Manufacturers' tools, implements and machinery, including engines and boilers.
Class No. 19. Moneys, other than that of banks, bankers and brokers.
Class No. 20. Credits, other than that of banks, bankers and brokers.
Class No. 21. Bonds and stocks, other than bank stock.
Class No. 23. Shares of capital stock—foreign companies and associations.
Class No. 24. Stock and furniture of sample rooms, eating rooms, billiard and other tables.
Class No. 25a. Elevators.
Class No. 25b. Warehouses and all others.
Class No. 25c. Grain therein.
Class No. 27. Gas and water mains and pipes.
Class No. 28. All other property.

Motion carried, all voting "aye."

CLASS NO. 16—GOODS AND MERCHANDISE.

Moved by Mr. Peterson that, for the purpose of equalizing the valuation of goods and merchandise, the following percentages of increase and decrease be made in the counties for which changes are shown:

County	Per Cent Increase	Per Cent Decrease
Barnes	.....	.....
Benson	.....	.....
Billings	.....	.....
Bottineau	10	.....
Burleigh	.....	.....
Cass	10	.....
Cavalier	10	.....
Dickey	10	.....
Eddy	10	.....
Emmons	.....	.....
Foster	.....	.....
Grand Forks	10	.....
Griggs	10	.....
Kidder	10	.....
LaMoure	5	.....
Logan	.....	.....
McHenry	.....	.....
McIntosh	.....	.....
McLean	.....	.....
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	20	.....
Pembina	.....	.....
Pierce	20	.....
Ramsey	10	.....
Ransom	20	.....
Richland	15	.....
Rolette	10	.....
Sargent	.....	.....
Stark	50	.....
Steele	.....	.....
Stutsman	.....	.....
Towner	40	.....
Traill	10	.....
Walsh	35	.....
Ward	.....	.....
Wells	.....	.....
Williams	.....	.....
Unorganized	.....	.....
McKenzie	.....	.....

Motion carried, all voting "aye."

Mr. Patterson and Mr. Wolbert appeared before the board in regard to the assessment of goods and merchandise in Bismarck, North Dakota.

On motion the board adjourned till 2 o'clock p. m., August 4, 1905.

AFTERNOON SESSION.

2 o'clock p. m., August 4, 1905.

The State Board of Equalization met in the auditor's office, pursuant to adjournment.

Governor Sarles presiding.

All members present.

The board then proceeded with the assessment of personal property where left at the forenoon session.

CLASS NO. 9—HOUSEHOLD FURNITURE.

Moved by Mr. Peterson that, for the purpose of equalizing the assessed valuation of household furniture in the several counties of the state, the following percentages of increase or decrease be made:

County	Per Cent Increase	Per Cent Decrease
Barnes		
Benson	100	
Billings		
Bottineau		
Burleigh		
Cass	10	
Cavalier	50	
Dickey	50	
Eddy	50	
Emmons		
Foster		
Grand Forks		
Griggs		
Kidder		
LaMoure	50	
Logan		
McHenry	10	
McIntosh		
McLean		
Mercer		
Morton	20	
Nelson		
Oliver		
Pembina		
Pierce	100	
Ramsey	10	
Ransom	100	
Richland	20	
Rolette	10	
Sargent	50	
Stark	25	
Steele	100	
Stutsman		
Towner	20	
Traill	100	
Walsh	40	
Ward		
Wells	10	
Williams		
Unorganized		
McKenzie		

Motion carried, all voting "aye."

CLASS NO. 8—PIANOFORTES.

Moved by Mr. Frich that, for the purpose of equalizing the assessed valuation of pianofortes, the value be and is hereby fixed at $60 each, and the percentages of increase or decrease, as given, be made to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes	20	.....
Benson	.....	.....
Billings	.....	20
Bottineau	.....	13
Burleigh	.....	14
Cass	.....	15
Cavalier	120	.....
Dickey	33 1-3	.....
Eddy	.....	15
Emmons	20	.....
Foster	.....	12
Grand Forks	.....	14
Griggs	.....	7
Kidder	7	.....
LaMoure	.....	14
Logan	200	.....
McHenry	20	.....
McIntosh	5	.....
McLean	.....	8
Mercer	500	.....
Morton	20	.....
Nelson	.....	.....
Oliver	.....	.....
Pembina	.....	14
Pierce	.....	14
Ramsey	20	.....
Ransom	.....	.....
Richland	20	.....
Rolette	.....	10
Sargent	.....	6
Stark	.....	.....
Steele	.....	.....
Stutsman	.....	8
Towner	.....	10
Traill	50	.....
Walsh	20	.....
Ward	.....	20
Wells	.....	20
Williams	.....	20
Unorganized	.....	.....
McKenzie	.....	.....

Motion carried, all voting "aye."

CLASS NO. 10—AGRICULTURAL TOOLS, IMPLEMENTS AND MACHINERY.

Moved by Mr. Holmes that, for the purpose of equalizing the valuation of agricultural tools, implements and machinery, the following percentages of increase and decrease be made to equal the equalized valuations among the several counties of the state:

County	Per Cent Increase	Per Cent Decrease
Barnes	60	.....
Benson	.....	.....
Billings	.....	.....
Bottineau	.....	.....
Burleigh	.....	.....
Cass	.....	.....
Cavalier	.....	.....
Dickey	30	.....
Eddy	10	.....
Emmons	.....	.....
Foster	40	.....
Grand Forks	40	.....
Griggs	.....	.....
Kidder	.....	.....
LaMoure	20	.....
Logan	.....	.....
McHenry	.....	.....
McIntosh	.....	.....
McLean	.....	.....
Mercer	.....	.....
Morton	30	.....
Nelson	.....	.....
Oliver	10	.....
Pembina	.....	.....
Pierce	.....	.....
Ramsey	50	.....
Ransom	100	.....
Richland	40	.....
Rolette	20	.....
Sargent	10	.....
Stark	.....	.....
Steele	25	.....
Stutsman	.....	.....
Towner	25	.....
Traill	120	.....
Walsh	50	.....
Ward	.....	.....
Wells	.....	.....
Williams	.....	.....
Unorganized	.....	.....
McKenzie	.....	.....

Motion carried, all voting "aye."

CLASS NO. 11A—SEPARATORS AND HORSEPOWERS.

Moved by Mr. Frich that, for the purpose of equalizing the valuation of separators and horsepowers, the following percentages of increase or decrease be made to equal the equalized value among the several counties of the state:

County	Per Cent Increase	Per Cent Decrease
Barnes	33	.....
Benson	20	.....
Billings	100	.....
Bottineau	20	.....
Burleigh	10	.....
Cass	6	.....
Cavalier	100	.....
Dickey	67	.....
Eddy	.....	10
Emmons	.....	10
Foster	12	.....
Grand Forks	13	.....
Griggs	.....	15
Kidder	.....	17
LaMoure	.....	23
Logan	20	.....
McHenry	10	.....
McIntosh	.....	20
McLean	5	.....
Mercer	.....	.....
Morton	.....	.....
Nelson	20	.....
Oliver	.....	.....
Pembina	.....	.....
Pierce	.....	5
Ramsey	50	.....
Ransom	25	.....
Richland	5	.....
Rolette	.....	8
Sargent	.....	8
Stark	.....	38
Steele	25	.....
Stutsman	.....	8
Towner	.....	4
Traill	20	.....
Walsh	40	.....
Ward	67	.....
Wells	70	.....
Williams	6	.....
Unorganized	.....	.....
McKenzie	.....	.....

Motion carried, all voting "aye."

CLASS NO. 11B—ENGINES AND BOILERS.

Moved by Mr. Gilbreath that, for the purpose of equalizing the valuation of engines and boilers, the following percentages of increase or decrease be made to equal the equalized valuations among the several counties of the state:

County	Per Cent Increase	Per Cent Decrease
Barnes	45	.....
Benson	15	.....
Billings	160	.....
Bottineau	.....	.....
Burleigh	55	.....
Cass	20	.....
Cavalier	125	.....
Dickey	55	.....
Eddy	10	.....
Emmons	.....	50
Foster	45	.....
Grand Forks	.....	.....
Griggs	.....	25
Kidder	125	.....
LaMoure	5	.....
Logan	.....	30
McHenry	22	.....
McIntosh	.....	45
McLean	.....	8
Mercer	.....	.....
Morton	22	.....
Nelson	15	.....
Oliver	.....	.....
Pembina	.....	.....
Pierce	10	.....
Ramsey	50	.....
Ransom	12½	.....
Richland	25	.....
Rolette	40	.....
Sargent	.....	10
Stark	.....	10
Steele	30	.....
Stutsman	.....	15
Towner	23	.....
Traill	60	.....
Walsh	30	.....
Ward	.....	.....
Wells	20	.....
Williams	.....	40
Unorganized	.....	.....
McKenzie	.....	.....

Motion carried, all voting "aye."

CLASS NO. 15—STEAMBOATS AND VESSELS OF EVERY DESCRIPTION.

Moved by Mr. Peterson that, for the purpose of equalizing the valuation of steamboats and vessels of every description, the following percentages of increase and decrease be made in the counties for which changes are shown:

County	Per Cent Increase	Per Cent Decrease
Barnes		
Benson		
Billings		
Bottineau	100	
Burleigh		
Cass		
Cavalier		
Dickey		
Eddy		
Emmons		
Foster		
Grand Forks		
Griggs		
Kidder		
LaMoure		
Logan		
McHenry		
McIntosh		
McLean		
Mercer		
Morton		
Nelson		
Oliver		
Pembina		
Pierce		
Ramsey	100	
Ransom		
Richland		
Rolette		
Sargent		
Stark		
Steele		
Stutsman		
Towner		
Traill		
Walsh		
Ward		
Wells		
Williams		
Unorganized		
McKenzie		

Motion carried, all voting "aye."

CLASS NO. 26—IMPROVEMENTS EXCEPT PLOWING ON UNITED STATES OR RAILROAD LANDS.

Moved by Mr. Gilbreath that no change be made in the valuation returned for improvements, except plowing, on United States and railroad lands.

Motion carried, all voting "aye."

CLASS NO. 1—HORSES, ONE YEAR OLD.

Moved by Mr. Peterson that, for the purpose of equalizing the assessed valuation of horses one year old, the value be fixed as given for each county and the percentages of increase or decrease be made to equal the equalized value.

Valuation set at $14 per head.

County	Per Cent Increase	Per Cent Decrease
Barnes	10	.....
Benson	10	.....
Billings	40	.....
Bottineau	.....	.....
Burleigh	17	.....
Cass	.....	.....
Cavalier	40	.....
Dickey	17	.....
Eddy	.....	.....
Emmons	17	.....
Foster	.....	.....
Grand Forks	.....	.....
Griggs	.....	.....
Kidder	17	.....
LaMoure	.....	.....
Logan	.....	.....
McHenry	40	.....
McIntosh	40	.....
McLean	16	.....
Mercer	17	.....
Morton	17	.....
Nelson	.....	.....
Oliver	17	.....
Pembina	.....	.....
Pierce	.....	.....
Ramsey	.....	7
Ransom	17	.....
Richland	.....	.....
Rolette	17	.....
Sargent	17	.....
Stark	17	.....
Steele	8	.....
Stutsman	.....	.....
Towner	.....	.....
Traill	40	.....
Walsh	17	.....
Ward	8	.....
Wells	17	.....
Williams	40	.....
Unorganized	.....	.....
McKenzie	20	.....

Motion carried, all voting "aye."

CLASS NO. 1—HORSES, TWO YEARS OLD.

Moved by Mr. Holmes that, for the purpose of equalizing the valuation of horses two years old, the assessed valuation be fixed as given for each county, and the percentages of increase or decrease be made to equal the equalized value.

Valuation set at $22 per head.

County	Per Cent Increase	Per Cent Decrease
Barnes	5	.....
Benson	.....	.....
Billings	50	.....
Bottineau	.....	.....
Burleigh	22	.....
Cass	.....	.....
Cavalier	10	.....
Dickey	10	.....
Eddy	.....	.....
Emmons	25	.....
Foster	.....	.....
Grand Forks	.....	.....
Griggs	.....	.....
Kidder	20	.....
LaMoure	.....	.....
Logan	38	.....
McHenry	10	.....
McIntosh	40	.....
McLean	28	.....
Mercer	22	.....
Morton	22	.....
Nelson	.....	.....
Oliver	50	.....
Pembina	.....	.....
Pierce	.....	.....
Ramsey	4	.....
Ransom	22	.....
Richland	.....	.....
Rolette	.....	4
Sargent	8	.....
Stark	22	.....
Steele	10	.....
Stutsman	2	.....
Towner	.....	.....
Traill	10	.....
Walsh	20	.....
Ward	28	.....
Wells	.....	8
Williams	38	.....
Unorganized	22	.....
McKenzie	22	.....

Motion carried, all voting "aye."

CLASS NO. 1—HORSES, THREE YEARS OLD AND OVER.

Moved by Mr. Frich that, for the purpose of equalizing the valuation of horses three years old and over, the assessed valuation be fixed as given for each county, and the percentages of increase or decrease be made to equal the equalized value.

Valuation fixed at $34 per head.

County	Per Cent Increase	Per Cent Decrease
Barnes	.....	.....
Benson	13	.....
Billings	70	.....
Bottineau	3	.....
Burleigh	25	.....
Cass	3	.....
Cavalier	13	.....
Dickey	13	.....
Eddy	3	.....
Emmons	25	.....
Foster	2	.....
Grand Forks	3	.....
Griggs	3	.....
Kidder	25	.....
LaMoure	3	.....
Logan	25	.....
McHenry	13	.....
McIntosh	36	.....
McLean	25	.....
Mercer	22	.....
Morton	25	.....
Nelson	3	.....
Oliver	70	.....
Pembina	.....	.....
Pierce	3	.....
Ramsey	6	.....
Ransom	13	.....
Richland	3	.....
Rolette	.....	.....
Sargent	13	.....
Stark	25	.....
Steele	7	.....
Stutsman	.....	.....
Towner	4	.....
Traill	13	.....
Walsh	5	.....
Ward	25	.....
Wells	.....	3
Williams	25	.....
Unorganized	25	.....
McKenzie	30	.....

Motion carried, all voting "aye."

CLASS NO. 1—STALLIONS KEPT FOR SERVICE.

Moved by Mr. Peterson that, for the purpose of equalizing the assessed valuation of stallions kept for service, the value be and is hereby fixed at $150 each, and that percentages of increase or decrease be made in the different counties to equal the equalized value.

County	Per Cent Increase	Per Cent Decrease
Barnes	50	.....
Benson	30	.....
Billings	.....	.....
Bottineau	.....	.....
Burleigh	.....	.....
Cass	.....	.....
Cavalier	50	.....
Dickey	.....	5
Eddy	25	.....
Emmons	25	.....
Foster	7	.....
Grand Forks	.....	.....
Griggs	25	.....
Kidder	14	.....
LaMoure	10	.....
Logan	100	.....
McHenry	50	.....
McIntosh	.....	5
McLean	.....	.....
Mercer	.....	.....
Morton	90	.....
Nelson	13	.....
Oliver	50	.....
Pembina	.....	.....
Pierce	.....	.....
Ramsey	85	.....
Ransom	20	.....
Richland	.....	.....
Rolette	3	.....
Sargent	20	.....
Stark	.....	.....
Steele	20	.....
Stutsman	25	.....
Towner	20	.....
Traill	90	.....
Walsh	25	.....
Ward	45	.....
Wells	150	.....
Williams	35	.....
Unorganized	.....	.....
McKenzie	15	.....

Motion carried, all voting "aye."

CLASS NO. 2—CATTLE, ONE YEAR OLD.

Moved by Mr. Gilbreath that, for the purpose of equalizing the assessed valuation of cattle, one year old, the value be and is hereby fixed at $5 each, and the following percentages of increase or decrease be made to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes	.....	30
Benson	.....	12
Billings	.....	50
Bottineau	.....	25
Burleigh	.....	25
Cass	.....	25
Cavalier	.....	.....
Dickey	25	.....
Eddy	.....	25
Emmons	.....	25
Foster	.....	25
Grand Forks	.....	25
Griggs	.....	.....
Kidder	.....	25
LaMoure	.....	25
Logan	.....	25
McHenry	.....	.....
McIntosh	.....	15
McLean	.....	25
Mercer	.....	35
Morton	.....	25
Nelson	.....	.....
Oliver	.....	15
Pembina	.....	25
Pierce	.....	25
Ramsey	.....	.....
Ransom	.....	.....
Richland	.....	.....
Rolette	.....	25
Sargent	.....	15
Stark	.....	35
Steele	25	.....
Stutsman	.....	.....
Towner	.....	25
Traill	25	.....
Walsh	5	.....
Ward	.....	25
Wells	.....	.....
Williams	.....	40
Unorganized	.....	35
McKenzie	.....	33

Motion carried, all voting "aye."

CLASS NO. 2—CATTLE, TWO YEARS OLD.

Moved by Mr. Holmes that, for the purpose of equalizing the assessed valuation of cattle two years old, the value be and is hereby fixed at $10 per head, and the following percentages of increase or decrease be made to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes	.....	6
Benson	.....	.....
Billings	.....	30
Bottineau	.....	9
Burleigh	.....	9
Cass	.....	8
Cavalier	25	.....
Dickey	50	.....
Eddy	.....	9
Emmons	.....	9
Foster	.....	9
Grand Forks	11	.....
Griggs	.....	.....
Kidder	.....	9
LaMoure	.....	9
Logan	.....	8
McHenry	45	.....
McIntosh	.....	.....
McLean	.....	8
Mercer	.....	9
Morton	.....	9
Nelson	25	.....
Oliver	.....	9
Pembina	.....	9
Pierce	.....	7
Ramsey	26	.....
Ransom	11	.....
Richland	25	.....
Rolette	.....	9
Sargent	.....	.....
Stark	.....	9
Steele	45	.....
Stutsman	.....	.....
Towner	.....	7
Traill	66	.....
Walsh	33	.....
Ward	.....	.....
Wells	25	.....
Williams	.....	5
Unorganized	.....	9
McKenzie	.....	8

Motion carried, all voting "aye."

CLASS NO. 2—CATTLE, THREE YEARS OLD AND OVER.

Moved by Mr. Gilbreath that, for the purpose of equalizing the assessed valuation of cattle three years old and over (cows), the value be and is hereby fixed at $10 per head, and the following percentages of increase or decrease be made to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes	.....	25
Benson	.....	17
Billings	.....	33 1-3
Bottineau	.....	17
Burleigh	.....	17
Cass	.....	17
Cavalier	.....	16
Dickey	.....	17
Eddy	.....	17
Emmons	.....	22
Foster	.....	17
Grand Forks	.....	17
Griggs	.....	17
Kidder	.....	17
LaMoure	.....	17
Logan	.....	17
McHenry	.....	17
McIntosh	.....	17
McLean	.....	18
Mercer	.....	17
Morton	.....	17
Nelson	.....	.....
Oliver	.....	17
Pembina	.....	17
Pierce	.....	16
Ramsey	.....	9
Ransom	.....	17
Richland	.....	18
Rolette	.....	20
Sargent	.....	17
Stark	.....	17
Steele	.....	.....
Stutsman	.....	18
Towner	.....	19
Traill	.....	.....
Walsh	.....	8
Ward	.....	16
Wells	.....	17
Williams	.....	33
Unorganized	.....	17
McKenzie	.....	17

Motion carried, all voting "aye."

CLASS NO. 22—SHARES OF BANK STOCK.

Moved by Mr. Frich that no change be made in the valuation of shares of bank stock.

Motion carried, all voting "aye."

CLASS NO. 2—WORK OXEN.

Moved by Mr. Frich that, for the purpose of equalizing the assessed valuation of work oxen, the value be and is hereby fixed at $16 each, and the following percentages of increase or decrease be made to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes	20	.....
Benson	.....	20
Billings	.....	.....
Bottineau	.....	20
Burleigh	.....	.....
Cass	.....	.....
Cavalier	.....	.....
Dickey	.....	.....
Eddy	.....	40
Emmons	.....	.....
Foster	.....	.....
Grand Forks	.....	.....
Griggs	.....	.....
Kidder	.....	40
LaMoure	.....	.....
Logan	.....	.....
McHenry	4	.....
McIntosh	.....	.....
McLean	.....	10
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	20
Oliver	.....	.....
Pembina	.....	33
Pierce	.....	.....
Ramsey	10	.....
Ransom	.....	.....
Richland	.....	.....
Rolette	.....	.....
Sargent	.....	.....
Stark	.....	.....
Steele	70	.....
Stutsman	7	.....
Towner	.....	10
Traill	.....	.....
Walsh	15	.....
Ward	.....	20
Wells	15	.....
Williams	.....	33
Unorganized	.....	.....
McKenzie	.....	40

Motion carried, all voting "aye."

CLASS NO. 2—CATTLE, ALL OTHERS, THREE YEARS OLD AND OVER.

Moved by Mr. Holmes that, for the purpose of equalizing the assessed valuation of cattle, all others, three years old and over, the value be and is hereby fixed at $16 each, and the following percentages of increase or decrease be made to equal the equalized value:

County	Per Cent Increaes	Per Cent Decrease
Barnes	7	.....
Benson	2	.....
Billings	.....	20
Bottineau	.....	.....
Burleigh	.....	.....
Cass	.....	.....
Cavalier	5	.....
Dickey	8	.....
Eddy	.....	4
Emmons	.....	.....
Foster	.....	.....
Grand Forks	.....	.....
Griggs	.....	.....
Kidder	.....	.....
LaMoure	3	.....
Logan	3	.....
McHenry	6	.....
McIntosh	.....	.....
McLean	11	.....
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	11
Oliver	7	.....
Pembina	7	.....
Pierce	.....	6
Ramsey	14	.....
Ransom	7	.....
Richland	11	.....
Rolette	13	.....
Sargent	7	.....
Stark	.....	.....
Steele	33	.....
Stutsman	9	.....
Towner	5	.....
Traill	33	.....
Walsh	7	.....
Ward	.....	25
Wells	.....	.....
Williams	.....	13
Unorganized	.....	.....
McKenzie	.....	25

Motion carried, all voting "aye."

CLASS NO. 3—MULES AND ASSES, ONE YEAR OLD.

Moved by Mr. Peterson that, for the purpose of equalizing the assessed valuation of mules and asses one year old, the value be and is hereby fixed at $15 each, and the percentages of increase and decrease as given be made to equal the equalized value.

County	Per Cent Increaee	Per Cent Decrease
Barnes	12	.....
Benson	15	.....
Billings	.....	.....
Bottineau	.....	.....
Burleigh	.....	.....
Cass	.....	.....
Cavalier	.....	.....
Dickey	25	.....
Eddy	.....	.....
Emmons	.....	16
Foster	.....	.....
Grand Forks	.....	.....
Griggs	.....	.....
Kidder	.....	33
LaMoure	.....	.....
Logan	.....	.....
McHenry	55	.....
McIntosh	50	.....
McLean	.....	30
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	.....	.....
Pembina	.....	.....
Pierce	11	.....
Ramsey	.....	.....
Ransom	11	.....
Richland	.....	.....
Rolette	.....	.....
Sargent	25	.....
Stark	.....	.....
Steele	16	.....
Stutsman	.....	.....
Towner	.....	.....
Traill	25	.....
Walsh	.....	.....
Ward	.....	10
Wells	25	.....
Williams	.....	10
Unorganized	.....	25
McKenzie	.....	.....

Motion carried, all voting "aye."

CLASS NO. 3—MULES AND ASSES, TWO YEARS OLD.

Moved by Mr. Gilbreath that, for the purpose of equalizing the assessed valuation of mules and asses two years old, the value be and is hereby fixed at $22 each, and the percentages of increase and decrease as given be made to equal the equalized value.

County	Per Cent Increase	Per Cent Decrease
Barnes	.....	10
Benson	.....	.....
Billings	.....	.....
Bottineau	.....	.....
Burleigh	12	.....
Cass	.....	.....
Cavalier	10	.....
Dickey	10	.....
Eddy	.....	.....
Emmons	.....	.....
Foster	.....	5
Grand Forks	.....	.....
Griggs	12	.....
Kidder	.....	9
LaMoure	.....	.....
Logan	45	.....
McHenry	10	.....
McIntosh	40	.....
McLean	.....	20
Mercer	.....	.....
Morton	22	.....
Nelson	.....	.....
Oliver	.....	.....
Pembina	.....	22
Pierce	.....	.....
Ramsey	.....	12
Ransom	23	.....
Richland	10	.....
Rolette	22	.....
Sargent	10	.....
Stark	23	.....
Steele	10	.....
Stutsman	.....	13
Towner	.....	.....
Traill	10	.....
Walsh	.....	.....
Ward	.....	12
Wells	.....	.....
Williams	14	.....
Unorganized	23	.....
McKenzie	.....	.....

Motion carried, all voting "aye."

CLASS NO. 3—MULES AND ASSES, THREE YEARS OLD AND OVER.

Moved by Mr. Frich that, for the purpose of equalizing the assessed valuation of mules and asses three years old and over, the value be and is hereby fixed at $33 each, and the percentages of increase or decrease as follows be made to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes		
Benson	10	
Billings	80	
Bottineau		
Burleigh		
Cass		
Cavalier	9	
Dickey	11	
Eddy		
Emmons		20
Foster		7
Grand Forks	3	
Griggs	3	
Kidder		12
LaMoure		
Logan	40	
McHenry	9	
McIntosh	10	
McLean		
Mercer		
Morton	25	
Nelson		
Oliver	32	
Pembina		
Pierce		
Ramsey	5	
Ransom	10	
Richland		5
Rolette		10
Sargent	10	
Stark	23	
Steele	3	
Stutsman		5
Towner		
Traill	9	
Walsh	32	
Ward		
Wells		5
Williams		
Unorganized	20	
McKenzie		20

Motion carried, all voting "aye."

CLASS NO. 4—SHEEP.

Moved by Mr. Holmes that, for the purpose of equalizing the assessed valuation of sheep in the state, the value be and is hereby fixed at $1.40 each, and the percentages or increase or decrease as follows be made to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes		30
Benson		
Billings		30
Bottineau		
Burleigh		
Cass		
Cavalier	40	
Dickey	18	
Eddy		
Emmons		
Foster		25
Grand Forks		30
Griggs		
Kidder		
LaMoure		
Logan		
McHenry		
McIntosh		
McLean		
Mercer		
Morton		
Nelson		
Oliver		30
Pembina		
Pierce	10	
Ramsey		
Ransom		
Richland		
Rolette		
Sargent		
Stark		
Steele	40	
Stutsman		
Towner	10	
Traill	40	
Walsh	15	
Ward		
Wells	40	
Williams	10	
Unorganized		
McKenzie		

Motion carried, all voting "aye."

CLASS NO. 5—HOGS.

Moved by Mr. Peterson that, for the purpose of equalizing the assessed valuation of hogs, the value be and is hereby fixed at $3 each, and the percentages of increase or decrease given be made to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes		
Benson	15	
Billings		
Bottineau		
Burleigh		
Cass		
Cavalier	85	
Dickey	100	
Eddy		
Emmons		
Foster		
Grand Forks		
Griggs		
Kidder		
LaMoure		
Logan	100	
McHenry	50	
McIntosh	40	
McLean		
Mercer		
Morton		
Nelson	50	
Oliver	50	
Pembina		
Pierce		
Ramsey	50	
Ransom	30	
Richland	30	
Rolette		
Sargent	50	
Stark		
Steele	50	
Stutsman	25	
Towner	5	
Traill	50	
Walsh	45	
Ward		
Wells		
Williams		
Unorganized		
McKenzie		

Motion carried, all voting "aye."

On motion the board adjourned till 9 o'clock a. m., August 5, 1905.

FIFTH DAY

9 o'clock a. m., August 5, 1905.

The State Board of Equalization met in the auditor's office pursuant to adjournment.

Governor Sarles presiding.

Present, Sarles, Holmes, Frich and Gilbreath. Absent, Peterson.

On motion the board adjourned subject to call of Governor Sarles.

SIXTH DAY

9 o'clock a. m., August 7, 1905.

The State Board of Equalization met in the auditor's office upon call of Governor Sarles.

Governor Sarles presiding.

Present, Sarles, Holmes and Gilbreath. Absent, Frich and Peterson.

All business coming before the board having been disposed of, it was then estimated what the expenses of the state for the coming year would be as follows:

General expenses of the state	$ 700,000
Wolf bounty fund, payment bounty	35,000
Interest on state bonds	50,000
Total	$ 785,000

The total valuation of the taxable property having been found to be as given below, the board proceeded to make the state tax levy for the year 1905.

TOTAL ASSESSED VALUATION OF ALL CLASSES OF TAXABLE PROPERTY IN THE STATE OF NORTH DAKOTA FOR THE YEAR 1905.

Real estate	$113,127,196
Personal property	37,097,598
Railroad property	22,477,987
Telegraph property	207,917
Telephone property	466,650
Express property	156,154
Street railway property	17,575
Total	$173,551,077

Mr. Holmes offered the following resolution and moved its adoption:

Resolved, That the tax levy to defray the general expenses of the state of North Dakota for the current year (1905) be fixed at the specific sum of six hundred fifty-nine thousand, four hundred ninety-six dollars and thirty-seven cents ($659,496.37), and the said sum of $659,496.37 is hereby levied, being at the rate of three and eight-

tenths (3.8) mills on the dollar of the assessed valuation of all taxable property in the state of North Dakota, as equalized by the State Board of Equalization for the year 1905.

And that the special tax levy for the payment of wolf bounty be fixed at the specific sum of thirty-four thousand seven hundred ten dollars and thirty-four cents ($34,710.34), and the said sum of $34,710.34 is hereby levied, being at the rate of two-tenths (.2) mills on the dollar of the assessed valuation of all taxable property in the state of North Dakota, as equalized by the State Board of Equalization for the year 1905.

And that the tax levy to pay interest on the state debt for the current year (1905) be fixed at the specific sum of fifty-two thousand sixty-five dollars and fifty cents ($52,065.50), and the said sum of $52,065.50 is hereby levied, being at the rate of three-tenths (.3) mills on the dollar of the assessed valuation of all taxable property in the state of North Dakota, as equalized by the State Board of Equalization for the year 1905.

Motion carried, Sarles, Holmes and Gilbreath voting "aye."

Mr. Gilbreath offered the following resolution and moved its adoption:

Resolved, That the governor and state auditor, president and secretary respectively, and the attorney general be and are hereby empowered and instructed to procure in behalf of the State Board of Equalization, not later than July 15, 1906, such information relative to the assessment of express, railway, telegraph and telephone property, and such other personal property as they may deem necessary to aid the board in making a proper and just assessment of the aforesaid classes of property.

Motion carried, Sarles, Holmes and Gilbreath voting "aye."

The minutes of August 1st, 2d, 3d, 4th, 5th and 7th were read and approved.

On motion the board adjourned sine die.

E. Y. SARLES,
President.

H. L. HOLMES,
Secretary.

MILEAGE VALUATION OF RAILWAY PROPERTY, 1905.

GREAT NORTHERN RAILWAY COMPANY.

County	Mileage		
	Main Line	Branches	Side Tracks
Benson	30.98	.....	5.17
Bottineau	.....	22.82	1.90
Cass	27.86	108.92	16.89
Cavalier	.....	46.59	4.22
Dickey	.....	25.22	2.56
Grand Forks	83.28	37.21	31.55
McHenry	36.67	.....	5.87
Nelson	25.51	1.16	5.70
Pembina	32.61	34.26	7.35
Pierce	18.01	15.88	5.41
Ramsey	40.14	7.07	14.69
Richland	.....	72.93	6.73
Rolette	.....	14.74	1.57
Sargent	.....	46.63	3.13
Steele	.....	35.88	3.10
Towner	.....	33.40	3.19
Traill	30.33	62.66	12.75
Walsh	24.82	42.26	8.78
Ward	93.03	.....	18.34
Williams	63.78	.....	12.70
Total mileage	507.02	607.63	171.60
Valuation	$ 7,500	$ 6,500	$ 1,500
Mileage valuation	3,802,650	3,949,595	257,400

Total assessed valuation 1905, $8,009,645.

MILEAGE VALUATION OF RAILWAY PROPERTY, 1905.

NORTHERN PACIFIC RAILWAY COMPANY.

County	Mileage		
	Main Line	Branches	Side Tracks
Barnes	37.058	52.129	18.380
Benson	.....	64.092	5.869
Billings	45.349	.....	6.865
Burleigh	37.964	15.755	16.171
Cass	43.015	57.577	42.106
Dickey	.....	16.366	1.882
Eddy	.....	19.521	2.250
Emmons	.....	29.562	1.881
Foster	.....	30.137	4.582
Grand Forks	.....	33.507	6.624
Griggs	.....	36.974	4.126
Kidder	30.142	.....	6.672
LaMoure	.....	67.911	6.626
McLean	.....	11.459	1.312
Morton	76.031	.....	24.001
Pembina	.....	32.537	5.580
Ransom	.....	41.424	3.996
Richland	.....	46.883	4.952
Sargent	.....	37.073	2.838
Stark	58.851	.....	19.872
Stutsman	49.124	56.879	26.672
Walsh	.....	30.193	5.382
Wells	.....	36.671	2.973
Total mileage	377.534	716.650	221.612
Valuation	$ 7,500	$ 6,500	$ 1,500
Mileage valuation	2,831,505	4,658,225	332,418

Total assessed valuation 1905, $7,882,148.

MILEAGE VALUATION OF RAILWAY PROPERTY, 1905.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY.

County	Mileage		
	Main Line	Branches	Side Tracks
Barnes	52.68	.....	5.75
Burleigh	.....	59.83	9.40
Cass	4.93	.....	.....
Dickey	.....	44.35	2.65
Emmons	.....	16.65	1.34
Foster	25.83	.....	2.45
LaMoure	.....	10.42	.81
Logan	.....	44.05	.83
McHenry	41.46	.....	3.09
McIntosh	.....	48.15	1.81
McLean	5.00	30.74	3.30
Pierce	2.00	.....	.....
Ransom	23.34	.....	5.96
Richland	45.06	17.08	6.16
Sargent	.....	36.73	2.50
Stutsman	19.10	.....	1.90
Ward	98.42	.....	10.96
Wells	43.18	.....	5.79
Total mileage	361.00	308.00	64.70
Valuation	$ 7,000	$ 6,000	$ 1,500
Mileage valuation	2,527,000	1,848,000	97,050

Total assessed valuation 1905, $4,472,050.

DAKOTA & GREAT NORTHERN RAILWAY COMPANY.

County	Mileage		
	Main Line	Branches	Side Tracks
Bottineau	.....	44.79	3.13
Cavalier	.....	12.35	.....
McHenry	.....	13.85	.38
Nelson	.....	11.02	.....
Ramsey	.....	29.22	3.44
Ward	.....	32.31	3.46
Total mileage	.....	143.54	10.46
Valuation	$ 7,500	$ 6,500	$ 1,500
Mileage valuation	.....	933,010	15,690

Total assessed valuation 1905, $948,700.

MILEAGE VALUATION OF RAILWAY PROPERTY, 1905.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

County	Mileage		
	Main Line	Branches	Side Tracks
Cass	18.43	.....	2.16
Dickey	.....	25.00	1.43
Emmons	.....	26.85	.65
LaMoure	.....	6.61	.68
McIntosh	.....	7.15	.28
Richland	50.97	.....	3.09
Sargent	.....	17.20	1.41
Total mileage	69.40	82.81	9.70
Valuation	$ 7,500	$ 6,500	$ 1,500
Mileage valuation	520,500	538,265	14,550

Total assessed valuation 1905, $1,073,315.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

County	Mileage		
	Main Line	Branches	Side Tracks
Dickey	.....	14.28	1.50
Valuation	.....	$ 6,000	$ 1,500
Mileage valuation	.....	85,680	2,250

Total assessed valuation 1905, $87,930.

FARMERS' GRAIN & SHIPPING COMPANY.

County	Mileage		
	Main Line	Branches	Side Tracks
Ramsey	24.31	.....	2.19
Valuation	$ 2,500	.....	$ 250
Mileage valuation	60,775	.....	548

Total assessed valuation 1905, $61,323.

MILEAGE VALUATION OF RAILWAY PROPERTY, 1905.

DEVILS LAKE & CHAUTAUQUA TRANSFER COMPANY.

County	Mileage		
	Main Line	Branches	Side Tracks
Ramsey	4.75	.....	.132
Valuation	$ 600	.....	$ 200
Mileage valuation	2,850	.....	26

Total assessed valuation 1905, $2,876.

RECAPITULATION.

County	Mileage		
	Main Line	Branches	Side Tracks
Great Northern	507.020	607.630	171.600
Northern Pacific	377.534	716.650	221.612
M., St. P. & S. Ste. Marie	361.000	308.000	64.700
Dakota & Great Northern	.....	143.540	10.460
Chicago, Milwaukee & St. Paul	69.400	82.810	9.700
Chicago & Northwestern	.....	14.280	1.500
Farmers Grain & Shipping Co.	24.310	.....	2.100
D. L. & C. Transfer Co.	4.750	.....	.132
Total mileage	1,344.614	1,872.910	481.894

County	Valuation		
	Main Line	Branches	Side Tracks
Great Northern	$3,802,650	$3,949,595	$ 257,400
Northern Pacific	2,831,505	4,658,225	332,418
M., St. P. & S. Ste. Marie	2,527,000	1,848,000	97,050
Dakota & Great Northern	.....	933,010	15,690
Chicago, Milwaukee & St. Paul	520,500	538,365	14,550
Chicago & Northwestern	.....	85,680	2,250
Farmers' Grain & Shipping Co.	60,775	.....	584
D. L. & C. Transfer Co.	2,850	.....	26
Total assessed valuation mileage	$9,745,280	$12,012,875	$ 719,932

Total assessed valuation 1905, $22,478,087.

ABSTRACT OF TAX LISTS FOR THE STATE OF NORTH DAKOTA, 1904.

Counties	Value of Land Exclusive of Structures and Improvements	Value of Structures and Improvements on Land	Number of Acres of Land Exclusive of Town Lots	Average Value Per Acre	Value of Town and City Lots Exclusive of Structures	Value of Structures on Town and City Lots	Value of All Taxable Personal Property	Total Value	Average Rate of Taxation—Mills	Total Taxes Levied
Barnes.....	$ 3,499,819	$ 151,840	$ 905,463	$ 3 86	$ 176,101	$ 326,081	$ 2,146,423	$ 6,300,264	33	$ 207,919 61
Benson.....	1,720,307	107,712	539,614	3 18	83,934	139,085	1,541,608	3,592,646	.....	124,791 25
Billings	365,581	4,000	519,604	74	1,758	10,240	1,004,494	1,386,073	21.7	35,722 33
Bottineau ..	1,996,812	126,203	650,083	3 07	132,422	191,800	1,524,798	3,972,035	41.31	164,100 22
Burleigh ...	1,430,910	67,790	719,827	1 98	359,706	286,550	1,464,291	3,609,247	.....	127,332 60
Cass.....	7,424,820	555,878	1,094,971	6 61	1,430,964	1,656,374	4,610,083	15,678,119	.....	586,528 11
Cavalier....	2,895,519	120,246	810,090	3 57	137,184	163,436	1,262,498	4,578,883	58.5	184,957 35
Dickey.....	1,954,487	53,630	631,598	3 09	104,992	135,510	1,479,996	3,728,615	.....	115,619 56
Eddy.....	1,009,992	63,895	282,424	3 57	28,817	62,445	477,969	1,643,118	.....	55,331 14
Emmons...	1,051,473	16,726	592,049	1 77	20,649	24,975	1,033,795	2,147,618	.....	59,736 37
Foster.....	1,288 770	64,973	350,654	3 68	51,772	77,589	859,357	7,342,461	.....	84,224 00
Gr'd Forks.	5,117,020	400,550	880,221	5 82	1,287,795	933,675	3,190,175	10,929,215	42	455,802 93
Griggs	1,593,547	130,009	415,837	3 83	67,118	179,931	995,726	2,966,331	28.1	86,214 25
Kidder	852,971	28,107	529,422	1 61	17,885	28,777	511,165	1,438,905	.....	44,411 51
LaMoure...	1,944,057	71,720	638,834	3 04	71 010	93,385	1,199,110	3,379,282	.....	121,083 29
Logan.....	589,648	17,608	337,660	1 60	6,210	7,058	556,292	1,176,816	28.4	33,520 00
Mc Henry ..	1,104,877	90,573	450,989	2 45	102,437	92,265	1,764,183	3,154,335	.....	155,244 03
McIntosh ..	825,075	48,460	378,908	2 17	34,142	25,740	840,070	1,773,487	.....	46,416 36
McLean....	1,270,150	34,470	629,269	2 02	32,254	67,367	1,165,042	2,569,283	35.6	94,948 59
Mercer.....	558,135	6,870	434,626	1 28	287	24,90	291,252	859,034	.....	31,072 65
Morton	2,240,289	44,415	1,303,476	1 72	192,275	209,371	1,595,972	4,282,322	34.26	146,734 90
Nelson.....	1,973,960	124,822	576,419	3 42	73,735	151,277	1,109,078	3,432,872	34	116,903 17
Oliver.....	435,867	6,373	269,979	1 61	498	75	167,812	610,625	26.8	16,365 12
Pembina....	3,138,576	262,860	697,756	4 49	124,414	293,861	1,843,557	5,663,268	.....	250,340 23
Pierce.....	1,063,768	58,397	366,691	2 90	73,861	63,801	846,125	2,105,952	.....	83,429 63
Ramsey....	2,318,296	152,344	627,475	3 70	229,385	295,765	1,610,553	4,606,343	.....	171,837 92
Ransom....	1,740,274	73,507	496,174	3 51	77,300	144,367	1,069,710	3,105,158	39.7	123,392 05

Richland...	5,331,438	356,346	861,045	6 19	207,952	446,318	3,071,804	9,413,858	.....	271,890 18
Rolette.....	994,670	53,990	338,332	3 09	46,715	82,675	612,695	1,790,745	40.39	72,344 09
Sargent....	1,377,118	65,517	482,034	2 85	35,881	57,909	1,579,784	3,116,209	.....	99,373 34
Stark	640,070	62,937	568,139	1 13	141,051	181,578	951,191	1,976,827	35.54	70,269 98
Steele.....	2,068,935	155,172	433,456	4 77	34,663	65,757	900,543	3,225,070	.....	93,690 51
Stutsman...	2,824,710	170,466	1,079,556	2 61	225,945	400,082	1,892,496	5,513,699	46.7	229,530 20
Towner	1,779,917	128,360	471,901	3 77	77,388	163,030	899,644	3,048,339	38	116,363 84
Traill	3,650,774	225,878	541,599	6 74	146,426	265,716	1,787,551	6,076,345	.....	194,582 21
Walsh.....	4,267,837	311,309	774,054	5 51	221,601	443,513	1,976,100	7,220,360	.....	260,232 92
Ward	1,831,028	105,193	762,440	2 40	291,617	286,518	3,585,924	6,100,280	.....	304,818 20
Wells	2,217,989	132,478	661,028	3 36	55,425	134,490	815,189	3,355,571	.....	95,534 57
Williams...	100,218	13,027	44,178	2 27	74,921	96,940	894,009	1,179,115	.....	59,258 48
Allred.....	3,679	415	1,036	3 55	.....	.....	65,238	69,332	.....	399 08
Unorganized.....	580,063	1,580	1,115,505	.52	.....	.....	900,357	1,487,000	5.5	8,151 00
Total...	$79,073,446	$ 4,666,646	$24,294,416	.....	$6,478,490	$8,287,816	$56,098,659	$154,600,057	.....	$5,600,417.77

ABSTRACT OF TAX LISTS FOR THE STATE OF NORTH DAKOTA, 1904—CONTINUED.

Counties	State Taxes					School Taxes			
	General Fund 3.6 Mills	Bond Interest Fund .1 Mill	State Bond Sinking Fund .6 Mill	Educational Institution Fund (Mill Tax) 1 Mill	Wolf Bounty Fund .2 Mill	County Tuition		Special	Interest and Principal on State Loan
						2 Mill Tax	School Poll		
Barnes	$22,680 09	$ 629 94	$3,780 03	$ 6,300 07	$1,259 98	$12,600 17	$2,460 00	$ 70,943 94	$.....
Benson	12,943 86	359 53	2,157 30	3,595 53	719 13	7,191 09	2,037 00	50,297 85	.....
Billings	4,989 86	138 61	831 64	1,386 07	277 22	2,772 15	336 00	5,308 55	.....
Bottineau	14,299 33	397 18	2,383 22	3,972 04	794 41	7,944 05	3,631 00	62,791 71	.....
Burleigh	12,987 23	360 88	2,165 47	3,609 19	721 79	7,218 45	1,616 00	30,157 07	.....
Cass	56,468 73	1,568 46	9,411 46	15,685 89	3,136 78	31,371 80	4,545 00	144,145 41	.....
Cavalier	16,489 36	458 07	2,748 25	4,580 58	916 09	9,160 74	2,798 00	53,553 68	1,332 67
Dickey	13,424 18	372 75	2,236 74	3,728 55	745 82	7,459 18	1,366 00	32,890 34	745 82
Eddy	5,916 69	164 34	986 12	1,643 52	328 70	3,287 05	741 00	19,174 70	.....
Emmons	7,729 18	214 71	1,288 21	2,147 01	429 38	4,293 99	1,513 00	20,341 18	.....
Foster	8,442 75	234 22	1,415 49	2,342 43	468 44	4,684 83	768 00	28,345 97	.....
Grand Forks	39,327 50	1,092 43	6,554 60	10,924 28	2,184 88	21,848 61	4,231 00	110,180 94	.....
Griggs	10,667 36	296 32	1,777 94	2,963 17	592 63	5,926 32	1,214 00	28,200 99	.....
Kidder	5,164 03	143 44	860 68	1,434 48	286 88	2,868 92	662 00	11,865 96	.....
LaMoure	12,165 13	337 84	2,027 15	3,379 13	675 71	6,758 37	1,471 00	41,049 01	6,082 53
Logan	4,236 00	118 00	706 00	1,177 00	236 00	2,354 00	733 00	9,495 00	931 00
McHenry	11,355 60	315 44	1,892 64	3,154 33	630 87	6,308 66	4,051 00	61,308 99	2,472 00
McIntosh	6,339 05	176 09	1,056 52	1,760 85	352 17	3,521 69	1,036 00	10,894 55	.....
McLean	9,249 41	256 92	1,541 56	2,569 28	513 85	5,138 56	3,283 00	36,941 59	.....
Mercer	3,092 50	85 93	515 43	859 00	171 82	1,548 51	483 00	6,895 70	.....
Morton	15,416 35	428 23	2,569 41	4,282 33	856 46	8,564 63	2,067 00	39,019 58	.....
Nelson	12,359 89	344 98	2,059 91	3,433 88	687 35	6,866 96	1,725 00	38,842 58	791 77
Oliver	2,198 37	61 07	366 40	610 67	122 13	1,221 35	555 00	3,758 72	.....
Pembina	20,387 63	566 30	3,397 73	5,663 02	1,132 68	11,326 66	2,996 00	71,295 95	.....
Pierce	7,581 43	210 58	1,263 57	2,105 96	421 19	4,211 92	1,835 00	33,794 76	4,211 92
Ramsey	16,582 63	460 57	2,763 78	4,606 31	921 28	9,212 70	2,236 00	60,975 15	.....

Ransom	11,177 56	310 50	1,862 63	3,104 14	620 96	6,210 28	.....	43,752 17	.....
Richland	33,897 64	941 61	5,649 60	9,416 05	1,883 17	18,832 17	3,449 00	74,256 65	.....
Rolette	6,441 02	179 03	1,073 53	1,789 27	357 90	3,578 44	1,656 00	21,832 46	.....
Sargent	11,217 71	311 58	1,869 58	3,116 06	623 19	6,234 10	1,440 00	33,713 87	.....
Stark	7,116 58	197 68	1,186 10	1,976 83	395 36	3,953 65	1,161 00	25,042 00	.....
Steele	11,611 53	322 56	1,935 33	3,225 48	645 11	6,450 91	1,223 00	32,722 67	.....
Stutsman	19 821 12	550 58	3,303 52	5,505 87	1,101 17	11,011 74	2,836 00	69,177 53	.....
Towner	10,972 68	304 80	1,827 75	3,048 35	609 60	6,096 51	1,635 00	44,043 66	.....
Traill	21,874 46	607 62	3,645 76	6,076 27	1,215 25	12,152 47	2,071 00	45,939 73	.....
Walsh	25,990 87	721 97	4,331 81	7,219 66	1,443 92	14,439 36	3,362 00	79,097 21	.....
Ward	21,730 65	603 67	3,621 75	6,036 33	1,207 27	12,072 69	9,340 00	121,675 29	.....
Wells	12,080 05	335 55	2,013 34	3,355 48	671 12	6,711 14	1,725 00	6,711 14	.....
Williams	4,267 81	118 51	711 13	1,185 42	237 04	2,370 86	1,785 00	27,176 46	.....
Allred	261 22	7 25	43 54	72 57	14 50	.....	.....	.....	.....
Unorganized	5,335 00	148 00	889 00	1,482 00	297 00	.....	.....	.....	.....
Total	$556,290 04	$15,453 74	$92,721 62	$154,524 35	$30,906 20	$305,773 68	$82,072 00	$1,707,610 71	16,567 71

State Taxes, $849,895.95

ABSTRACT OF TAX LISTS FOR THE STATE OF NORTH DAKOTA, 1904 — CONTINUED.

Counties	County Taxes				City and Town Taxes			
	Revenue	Interest	Road and Bridge	Other Special Taxes	City	Township	Delinquent Road	Other Special Taxes
Barnes	$34,020 46	$2,520 03	$5,587 34	$1,889 98	$22,535 40	$10,194 71	$ 6,784 80	$ 3,732 67
Benson	17,977 64	4,674 23	6,201 08	3,235 95	.....	8,931 79	4,243 87	225 40
Billings	11,088 58	831 64	.....	7,762 01	.....	.....	.....	.....
Bottineau	31,379 07	6,752 47	7,546 80	8,021 96	4,770 04	5,384 66	3,609 39	422 89
Burleigh	27,791 11	5,774 77	4,691 99	6,857 54	20,350 40	3,030 71	.....	.....
Cass	83,134 77	4,705 70	12,548 67	31,371 82	102,171 25	45,750 68	7,225 72	33,285 97
Cavalier	36,643 11	1,374 06	13,740 90	458 09	7,649 74	28,170 51	4,035 38	848 12
Dickey	21,999 24	745 82	7,084 27	5,183 41	8,644 07	4,395 08	4,598 29	.....
Eddy	12,162 06	1,479 16	5,259 26	3,287 04	901 50	.....	.....	.....
Emmons	13,311 40	858 82	3,864 58	858 82	1,002 09	1,884 00	.....	.....
Foster	18,939 63	468 44	11,332 72	.....	5,995 39	511 54	274 15	.....
Grand Forks	73,192 76	.....	25,125 88	.....	87,016 49	26,720 51	4,040 08	43,362 97
Griggs	10,074 87	1,777 94	5,117 42	2,370 57	3,523 21	9,999 45	1,712 06	.....
Kidder	11,475 80	3,012 41	146 80	4,529 59	550 67	1,409 85	.....	.....
LaMoure	19,937 50	1,701 00	8,822 30	6,758 37	2,566 98	2,425 01	2,738 84	2,187 42
Logan	9,415 00	1,177 00	1,648 00	1,294 00	.....	.....	.....	.....
McHenry	19,241 46	3,154 33	9,778 44	21,240 31	2,353 19	6,993 78	992 99	.....
McIntosh	10,565 07	1,760 85	3,024 35	5,442 09	487 08	.....	.....	.....
McLean	17,984 98	1,541 56	8,735 56	5,534 77	796 07	861 48	.....	.....
Mercer	6,194 05	1,548 52	3,097 03	6,581 16	.....	.....	.....	.....
Morton	29,976 26	2,997 62	19,129 53	2,997 62	17,550 44	706 26	173 18	.....
Nelson	20,597 86	2,403 70	3,887 17	.....	4,264 44	9,666 70	5,045 44	3,925 54
Oliver	3,969 30	366 41	1,221 35	1,914 35	.....	.....	.....	.....
Pembina	45,306 45	.....	11,326 73	5,663 39	19,639 21	23,679 24	3,716 69	24,242 55
Pierce	16,850 68	2,105 96	2,823 27	1,486 98	.....	2,637 30	641 34	1,247 77
Ramsey	27,177 66	1,381 90	13,818 91	921 23	14,710 28	8,495 74	3,317 79	4,255 99

Ransom	23,909 80	2,172 70	11,506 60	1,035 94	9,063 15	4,973 78	3,315 22	376 62
Richland	47,080 29	4,708 02	7,532 80	4,708 01	28,238 49	17,731 90	5,667 41	7,897 37
Rolette	11,093 26	3,041 66	7,156 86	1,968 15	1,674 76	1,762 88	6,380 40	2,358 47
Sargent	15,268 78	2,492 89	3,739 00	3,859 40	1,068 02	4,448 17	3,955 27	6,017 72
Stark	20,954 37	1,779 14	3,007 27	.....	3,500 00	.....	.....	.....
Steele	13,224 31	.....	6,128 32	.....	4,786 35	9,992 95	1,421 99	.....
Stutsman	54,508 10	6,056 45	25,318 97	2,168 02	17,913 37	2,154 74	1,922 25	6,180 77
Towner	16,765 82	3,048 35	15,823 10	.....	6,024 13	3,959 09	2,205 00	.....
Traill	21,266 84	.....	10,329 58	12,152 47	25,032 55	16,816 58	1,137 42	14,264 21
Walsh	49,093 72	.....	13,717 35	5,775 71	27,384 04	20,680 31	2,336 03	4,638 96
Ward	46,479 60	1,207 30	17,124 49	20,713 87	15,997 05	18,610 67	3,306 81	5,090 76
Wells	6,395 59	2,013 34	8,388 92	1,677 88	1,205 34	524 07	40,456 42	1,270 19
Williams	9,485 14	3,556 28	4,383 83	1,500 00	993 54	764 51	722 95	.....
Allred	.....	.....	.....	.....	.....	.....	.....	.....
Unorganized	.....	.....	.....	.....	.....	.....	.....	.....
Total	$965,932 39	$85,190 47	$329,717 44	$191,220 50	$470,358 73	$304,268 65	$125,977 18	$165,832 36

ABSTRACT OF ASSESSMENT OF REAL PROPERTY IN EVERY COUNTY, NORTH DAKOTA, AS RETURNED BY THE COUNTY BOARDS AND EQUALIZED BY THE STATE BOARD, 1905.

Counties	No. of Acres	Average Value Per Acre	Value of Land Exclusive of Structures and Other Improvements	Value of Structures and Other Improvements on Lands	Value of Town or City Lots Exclusive of Structures and Other Improvements	Value of Structures and Other Improvements on Town or City Lots	Total Value as Equalized by the County Boards	Total Value as Equalized by the State Board
Barnes	920,496	$4 32	$3,981,214	$178,982	$ 189,785	$ 403,978	$4,375,760	$4,753,959
Benson	578,122	3 58	2,071,850	123,989	100,652	156,715	2,241,629	2,453,206
Billings	589,038	74	438,605	6,258	2,168	13,246	419,361	460,277
Bottineau	745,566	3 95	2,944,821	158,580	162,115	257,088	2,933,640	3,522,604
Burleigh	730,236	2 23	1,631,526	82,356	399,610	310,178	2,275,350	2,423,670
Cass	1,094,577	6 78	7,418,372	560,936	1,429,532	1,704,819	11,072,023	11,113,659
Cavalier	863,545	3 87	3 366,607	140,647	150,247	190,399	3,150,116	3,847,900
Dickey	621,954	3 54	2,202,174	59,089	109,947	155,030	2,510,921	2,526,240
Eddy	297,582	3 70	1,103,210	91,642	55,926	79,520	1,330,298	1,330,298
Emmons	614,982	1 97	1,213,137	23,020	21,395	26,011	1,121,019	1 233,563
Foster	363,954	3 66	1,333,539	83,410	84,487	83,132	1,573,028	1,584,568
Grand Forks	880,172	5 83	5,130,783	405,818	933,915	1,380,625	7,778,954	7,851,141
Griggs	431,883	4 04	1,746,552	171,029	77,464	199,373	2,111,249	2,194,418
Kidder	535,564	1 97	1,057,328	32,628	21,760	30,436	1,043,066	1,142,152
LaMoure	648,390	3 83	2,486,566	84,912	75,257	116,795	2,439,196	2,763,530
Logan	379,159	1 92	726,770	22,017	6,704	7,510	639,370	763,001
McHenry	586,860	3 27	1,899,264	98,965	126,045	124,383	1,508,482	2,248,657
McIntosh	413,912	2 27	942,106	74,602	18,992	58,670	1,001,942	1,094,370
McLean	711,793	2 49	1,775,962	56,563	35,753	78,672	1,634,378	1,946,950
Mercer	440,968	1 70	749,849	5,295	655	2,518	630,570	758,317
Morton	1,315,705	1 80	2,370,388	62,127	195,918	265,410	2,669,025	2,893,843
Nelson	597,464	3 70	2,207,520	140,182	77,118	173,323	2,493,023	2,598,143
Oliver	271,799	1 84	500,092	8,822	906	335	509,353	510,155
Pembina	698,927	4 51	3,155,692	268,451	119,821	299,784	3,556,867	3,843,748

Pierce	432,720	3 44	1,489,021	78,680	80,250	77,803	1,444,023	1,725,754
Ramsey	665,109	3 82	2,535,930	184,955	242,961	319,010	3,021,491	3,282,856
Ransom	507,831	3 86	1,958,068	89,932	74,917	158,628	2,078,780	2,281,545
Richland	867,393	6 31	5,470,289	421,849	208,033	456,998	5,556,234	6,557,169
Rolette	377,170	3 47	1,311,537	69,841	50,906	89,039	1,397,466	1,521,323
Sargent	486,179	3 39	1,647,816	78,952	39,540	74,253	1,565,925	1,840.561
Stark	582,294	1 68	981,924	76,527	150,623	207,430	1,022,335	1,416,504
Steele	433,888	5 32	2,311,134	177,673	42,982	73,500	2,379,034	2,605,289
Stutsman	1,103,310	3 32	3,661,471	193,229	232,603	428,454	3,783,463	4,515,757
Towner	525,865	4 25	2,230 635	149,285	92,064	190.459	2,417,463	2,662,443
Traill	541,534	6 74	3,652,013	237,984	134,239	259,993	4,248,391	4,284,229
Walsh	791,517	5 76	4,560,598	360,114	229,482	443,667	4,152,847	5,593,861
Ward	1,057,810	3 01	3,173,585	219,145	352,128	440,322	3,724,061	4,185,180
Wells	687,591	3 91	2,688,856	167,955	95,417	149,382	2,857,169	3,101,610
Williams	107,519	2 47	265,678	29,157	92,054	113,460	500,349	500,349
Unorganized—								
Dunn	316,303	75	237,221	11,125	.....	.....	153,458	248,346
Hettinger (west)	287,524	75	215,636	2,215	.....	.....	131,601	217,851
Hettinger (east)	202,552	75	151,306	3,260	.....	.....	94,044	154,566
Williams	134,144	75	100,615	5,955	.....	.....	66,324	106,570
Bowman	111,768	75	83,821	200	.....	.....	50,493	84,021
McKenzie	324,305	1 27	410,635	2,408	.....	.....	413,043	413,043
Total as equalized by county boards	258,769 74	$3 14	$813,024 26	$50,399 02	$62,673 89	$94,678 97	$1,020,776 14	.....
Value as equalized by state board	258,769 74	$3 54	$915,917 16	$55,007 61	$65,143 71	$96,003 48	.....	$1,132,071 96

ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY IN EVERY COUNTY, NORTH DAKOTA, AS RETURNED BY THE COUNTY BOARDS AND EQUALIZED BY THE STATE BOARD, 1905.

Counties	Total Value as Equalized by the State Board	Total Value as Equalized by the County Board	1—HORSES							
			One Year Old — Av. Value, $14		Two Years Old—Av. Value, $22		Three Years Old and Over—Av. Val., $34		Stallions Kept for Service — Av. Value, $150	
			No.	Value	No.	Value	No.	Value	No.	Value
Barnes	$1,171,194	$1,156,281	925	$12,950	742	$16,324	10,092	.....	42	$ 6,300
Benson	941,313	895,133	705	9,870	598	.....	7,885	$268,090	35	5,250
Billings	670,837	736,189	1,269	17,766	1,240	27,280	4,933	167,722	80	12,000
Bottineau	1,171,823	1,164,222	886	12,404	874	19,228	11,379	386,886	29	4,350
Burleigh	762,059	755,169	614	8,596	561	12,342	4,305	146,370	25	3,725
Cass	2,815,996	2,743,280	1,249	17,486	1,099	24,203	16,390	557,260	45	6,758
Cavalier	1,013,702	905,259	1,019	14,226	904	19,888	10,785	366,690	38	5,700
Dickey	681,458	621,545	816	11,424	760	16,720	4,781	162,554	45	6,750
Eddy	426,629	423,663	342	4,788	285	6,267	3,406	115,804	13	1,950
Emmons	630,683	633,506	1,410	19,740	1,500	33,000	4,609	156,706	58	8,700
Foster	463,336	458,575	321	4,494	319	7,064	3,853	130,602	10¾	1,612
Grand Forks	2,200,127	2,149,439	....	15,887	949	20,958	11 915	405,110	44⅙	6,656
Griggs	769,060	770,701	734	10,276	518	11,387	6,195	210,630	31	4,650
Kidder	299,601	295,490	433	6,062	411	9,042	2,246	16,364	16	2,400
LaMoure	681,698	688,808	687	9,618	671	14,760	5,575	189,450	39	5,850
Logan	326,460	319,341	385	5,511	352	7,744	2,700	91,800	9	1,350
McHenry	1,134,514	1,075,047	925	12,950	769	17,918	11,018	374,612	38½	5,775
McIntosh	630,565	612,920	689	9,606	817	19,974	3,994	135,796	20	3,000
McKenzie	433,672	460,268	663	9,282	591	13,002	3,053	103,802	44	6,600
McLean	1,079,084	1,036,116	1,011	14,154	1,092	24,024	10,419	354,246	33	4,965
Mercer	298,898	301,137	443	6,202	543	11,946	2,236	76,024	48	7,200
Morton	1,062,345	1,047,433	1,687	23,618	1,643	36,146	6,526	221,884	57	8,550
Nelson	887,266	863,703	860	12,083	733	16,098	7,557	256,938	29	4,350
Oliver	196,117	177,974	246	3,444	230	5,060	1,976	67,184	17	2,550

Pembina	1,139,157	1,165,159	962	13,636	1,372	30,105	9,469	331,345	30½	4,575
Pierce	629,547	620,286	645	9,042	558	12,359	6,944	236,096	25	3,720
Ramsey	1,152,774	1,069,825	869	12,166	778	17,116	8,939	303,926	34	5,100
Ransom	635,615	561,438	534	7,476	511	11,902	4,962	168,708	18	2,700
Richland	1,471,948	1,390,886	1,157	16,160	1,161	25,410	11,648	396,032	57	8,521
Rolette	574,691	569,864	491	6,874	455	10,010	5,370	191,569	31	4,650
Sargent	675,478	674,041	745	10,430	720	15,840	4,991	159,694	25	3,750
Stark	535,089	503,555	550	7,700	508	11,776	3,091	105,094	22	3,300
Steele	692,004	628,711	651	9,114	523	11,506	6,628	225,352	21	3,150
Stutsman	1,093,499	1,124,389	786	11,362	718	15,796	8,423	290,073	24	3,600
Towner	748,871	701,448	600	8,491	567	12,474	7,119	242,046	31	4,650
Traill	1,101,590	939,786	599	8,386	539	11,858	8,618	293,012	24	3,600
Walsh	1,284,420	1,126,400	856	11,984	763	16,786	10,826	368,084	27	4,050
Ward	2,421,895	2,399,920	1,473	20,622	1,660	36,520	20,343	691,662	72	1,080
Wells	843,187	843,737	831	11,634	754	16,588	7,114	241,876	23	3,450
Williams	574,095	567,614	537	7,518	561	12,342	4,115	139,910	24	3,600
Unorganized—										
Dunn	204,776	208,990	418	5,852	488	10,736	1,517	51,578	18	2,700
Hettinger (west)	159,317	161,668	250	3,500	214	4,708	901	30,634	...	.....
Hettinger (east)	155,218	154,144	205	2,870	178	3,916	947	32,198	8	1,200
Williams	87,927	90,328	198	2,772	196	4,312	644	21,896	6	900
Bowman	168,063	172,418	204	2,856	153	3,366	748	25,432	9	1,350
Total value and averages	$37,097,598	$35,965,806	.....	.....	.....	.....	.....	.....	.....	.....
Equalized value	$37,097,598	$37,097,598	31,880	$462,882	31,608	$697,084	291,185	$9,920,068	1,376	$206,357

ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY IN NORTH DAKOTA, 1905—CONTINUED.

Counties	2—CATTLE									
	One Year Old—Av. Value, $5		Two Years Old—Av. Value, $10		Cows Three Years Old and Over—Av. Value, $10		Work Oxen—Av. Value, $16		All other cattle three years old and over —Av. value, $16	
	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
Barnes	4,384	$21,920	3,115	$31,150	7,504	$ 75,040	4	$ 64	350	$ 5,600
Benson	2,752	13,760	1,987	20,134	5,273	52,730	67	1,072	283	4,528
Billings	4,782	23,910	4,645	46,450	8,402	84,020	...	.....	6,151	98,416
Bottineau	3,477	17,385	2,451	24,510	6,941	69,410	224	3,584	350	5,623
Burleigh	4,470	22,350	4,118	41,180	7,051	70,510	...	.....	1,275	20,064
Cass	4,400	22,000	3,251	32,510	9,042	90,420	...	.....	489	7,944
Cavalier	3,189	16,147	2,063	20,630	6,447	64,470	67	1,074	233	3,728
Dickey	6,394	31,970	4,695	46,950	8,728	87,280	...	.....	588	9,408
Eddy	1,889	9,445	1,551	15,510	3,153	31,530	29	364	490	7,840
Emmons	5,644	28,220	5,105	51,050	9,005	90,050	...	.....	492	7,898
Foster	2,023	10,115	1,556	15,560	2,864	28,640	4	56	130¼	2,064
Grand Forks	4,252	21,260	3,084	30,840	8,904	89,040	1	17	281	4,519
Griggs	2,401	12,043	1,741	17,363	4,038	40,380	27	429	229	3,632
Kidder	2,874	14,370	2,941	29,410	3,967	39,670	2	32	611	9,901
LaMoure	4,196	20,980	3,453	34,530	7,373	73,730	11	160	263	4,208
Logan	3,152	15,760	2,563	25,630	5,562	55,620	4	70	236	3,776
McHenry	5,697	28,469	4,121	41,210	9,529	95,290	62	992	634	10,144
McIntosh	4,414	22,070	3,963	39,660	8,611	86,110	...	.....	547	8,717
McKenzie	3,523	17,615	5,887	58,870	8,784	87,840	111	1,776	3,957	63,312
McLean	4,778	23,890	3,956	39,560	9,846	98,460	152	2,432	945	15,120
Mercer	2,784	13,920	2,411	24,110	4,903	49,030	...	.....	784	12,544
Morton	9,781	48,905	8,654	86,540	16,236	162,360	...	.....	3,276	52,416
Nelson	4,009	20,074	2,883	28,830	6,487	64,870	15	240	285	4,560
Oliver	2,050	10,250	1,907	19,070	3,546	35,460	2	30	447	7,152
Pembina	3,087	15,435	2,191	21,910	5,929	59,290	19	304	275	4,315

Pierce	2,593	12,965	1,822	18,220	4,889	48,890	41	683	239	3,824
Ramsey	3,234	16,340	2,435	24,350	6,067	60,670	13	194	392	6,272
Ransom	3,939	19,744	2,587	25,870	6,332	63,320	2	32	261	4,176
Richland	5,254	26,379	4,430	44,300	10,449	104,490	...	.....	579	9,264
Rolette	2,174	10,870	1,663	16,630	4,154	41,540	21	329	237	3,792
Sargent	5,287	26,435	4,142	41,594	8,328	83,280	...	.....	610	9,760
Stark	3,911	19,555	3,283	32,830	6,478	64,780	...	.....	748	11,968
Steele	2,837	14,185	2,094	20,940	4,544	45,440	3	48	379	6,064
Stutsman	5,095	25,495	4,348	43,454	9,669	96,690	3	48	699	11,184
Towner	1,870	9,350	1,384	13,840	4,040	40,400	22	452	258	4,128
Traill	2,563	12,815	1,938	19,380	5,643	56,430	...	.....	163	2,608
Walsh	3,785	18,925	2,657	26,570	7,556	75,560	19	304	226	3,616
Ward	7,874	39,370	6,915	69,282	16,818	168,180	763	15,624	702	11,232
Wells	3,822	19,110	2,862	28,620	7,006	70,060	30	480	357	5,712
Williams	1,555	7,775	1,397	13,970	3,216	32,160	93	1,488	486	7,776
Unorganized—										
Dunn	2,412	12,060	2,381	23,810	4,008	40,080	...	.....	1,108	17,728
Hettinger (west)	1,386	6,930	1,283	12,830	2,295	22,950	...	.....	1,924	30.784
Hettinger (east)	780	3,900	963	9 630	1,687	16,870	...	.....	431	6,896
Williams	1,244	6,220	1,097	10,970	1,630	16,300	...	.....	279	4,464
Bowman	1,559	7,795	1,466	14,660	2,234	22,340	...	.....	2,151	34,416
Total value and averages	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Equalized value	163,576	$818,481	135,439	$1,354,917	295,168	$2,951,680	1,811	$32,378	35,850	$573,093

ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY IN NORTH DAKOTA, 1905—CONTINUED.

Counties	3—Mules and Asses									4—Sheep			5—Hogs		
	One Year Old			Two Years Old			Three Years Old and Over								
	No.	Value	Av. Value	No.	Value	Av. Value	No.	Value	Av. Value	No.	Value	Av. Value	No.	Value	Av. Value
Barnes	5	$ 75	$15 00	13	$286	$22 00	43	$ 1,453	$33 00	874	$ 1,223	$1 40	3,501	$10,651	$3 00
Benson	17	245	15 00	8	174	22 00	105	3,465	33 00	905	1,252	1 40	2,189	6,567	3 00
Billings	..	...	.. ..	..	...	.. ..	6	198	33 00	58,017	81,220	1 40	188	564	3 00
Bottineau	8	122	15 00	9	198	22 00	245	8,084	33 00	355	479	1 35	2,781	8,339	3 00
Burleigh	1	15	15 00	3	66	22 00	42	1,401	33 00	8,649	12,009	1 40	918	2,736	3 00
Cass	6	90	15 00	6	132	22 00	373	12,328	33 00	1,875	2,651	1 41	6,723	20,200	3 00
Cavalier	5	75	15 00	1	22	22 00	141	4,653	33 00	1,104	1,546	1 40	2,987	8,961	3 00
Dickey	23	345	15 00	18	396	22 00	45	1,485	33 00	4,579	6,662	1 40	3,056	9,168	3 00
Eddy	10	150	15 00	13	286	22 00	91	3,042	33 00	481	674	1 40	1,162	3,488	3 00
Emmons	3	45	15 00	4	88	22 00	13	429	33 00	13,622	19,169	1 40	1,989	5,977	3 00
Foster	12	171	14 75	7	154	22 00	165	5,445	33 00	1,035	1,449	1 40	1,337	3,978	2 98
Grand Forks	8	132	.. ..	11	233	21 00	293	9,669	33 00	1,215	1,701	1 40	4,232	12,531	3 00
Griggs	11	165	15 00	17	374	22 00	104	3,432	33 00	3,084	4,654	1 50	2,375	7,134	3 00
Kidder	2	30	15 00	3	66	22 00	16	528	33 00	11,052	15,485	1 40	263	781	3 00
LaMoure	16	240	15 00	15	330	22 00	100	3,302	33 00	3,169	4,406	1 39	1,640	4,925	3 00
Logan	..	...	.. ..	1	22	22 00	8	264	33 00	12,046	17,447	1 44	1,366	4,098	3 00
McHenry	31	465	15 00	5	110	22 00	236	7,788	33 00	1,344	2,028	1 51	3,291	9,873	3 00
McIntosh	11	165	15 00	1	22	22 00	9	297	33 00	8,387	12,509	1 50	3,339	10,017	3 00
McKenzie	..	...	.. ..	..	..	.. ..	12	396	33 00	17,515	26,272	1 50	83	249	3 00
McLean	4	60	15 00	9	198	22 00	141	4,564	32 40	3,324	4,346	1 35	2,142	6,480	3 03
Mercer	..	...	.. ..	..	...	.. ..	5	165	33 00	11,541	16,153	1 40	1,040	3,120	3 00
Morton	..	...	.. ..	4	88	22 00	39	1,287	33 00	33,261	46,569	1 40	1,927	5,781	3 00
Nelson	7	105	15 00	13	286	.. ..	235	7,761	33 00	1,055	1,587	1 51	2,661	7,983	3 00
Oliver	3	45	15 00	..	...	.. ..	21	396	33 00	5,152	7,212	1 40	821	2,463	3 00
Pembina	..	...	.....	9	198	22 50	35	1,196	34 00	3,609	4,987	1 38	2,906	8,772	3 00

Pierce	8	120	15 00	5	110	22 00	75	2,471	33 00	193	270	1 40	1,987	6,248	3 14
Ramsey	14	215	15 35	7	154	22 00	209	6,897	33 00	1,343	1,870	1 40	2,294	6,882	3 00
Ransom	4	60	15 00	1	22	22 00	51	1,683	33 00	1,794	2,822	1 57	2,131	6,393	3 00
Richland	12	177	14 75	28	616	22 00	255	8,415	33 00	2,117	3,175	1 50	5,895	17,685	9 00
Rolette	26	402	15 50	13	286	22 00	102	3,366	33 00	954	1,470	1 33	1,947	5,903	3 03
Sargent	8	120	15 00	5	110	22 00	53	1,749	33 00	2,068	2,681	1 30	4,659	13,977	3 00
Stark	..	...	.. ..	2	44	22 00	6	198	33 00	16,730	23,422	1 40	810	2,430	3 00
Steele	10	150	15 00	15	330	22 00	154	5,082	33 00	403	564	1 40	2,835	8,505	3 00
Stutsman	13	199	15 30	12	264	22 00	79	2,607	33 00	12,651	19,139	1 51	1,973	5,919	3 00
Towner	18	266	14 80	27	590	22 00	358	11,814	33 00	904	1,266	1 40	2,516	7,548	3 00
Traill	10	150	15 00	36	792	22 00	508	16,764	33 00	1,484	2,077	1 40	4,270	12,810	3 00
Walsh	..	...	.. ..	..	...	.. ..	52	1,716	33 00	683	956	1 21	3,425	10,275	3 00
Ward	21	315	15 00	14	308	22 00	534	17,786	33 00	2,657	4,128	1 55	3,308	10,137	3 00
Wells	9	135	15 00	9	216	24 00	107	3,531	33 00	3,105	4,347	1 40	2,513	7,671	3 01
Williams	5	75	15 00	4	88	22 00	71	2,299	32 50	2,343	3,280	1 30	393	1,227	3 12
Unorganized —															
Dunn	..	...	.. ..	..	...	.. ..	2	66	33 00	11,410	15,974	1 40	211	633	3 00
Hettinger (west)	1	15	15 00	2	44	22 00	1	33	33 00	26,445	37,023	1 40	7	21	3 00
Hettinger (east)	..	...	.. ..	..	...	.. ..	...	.....	.. ..	39,825	55,755	1 40	226	678	3 00
Williams	..	...	.. ..	..	...	.. ..	...	.....	.. ..	9,070	12,698	1 40	54	162	3 00
Bowman	..	...	.. ..	..	...	.. ..	...	.....	.. ..	25,000	35,000	1 40	1	3	3 00
Total value and averages	...	.....	.....	...	.....	.....	....	.....	....	.....	.....	.....	.....	.....	.....
Equalized value	342	$5,139	.....	350	$7,703	.....	5,140	$169,505	.....	367,429	$521,607	.....	96,372	$289,943	.....

ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY IN NORTH DAKOTA, 1905—CONTINUED.

Counties	6						7		8	
	A—Sleighs and Sleds		B—Bicycles		C—Wagons, Carriages, and All Other Wheeled Vehicles		Melodeons, Organs and Other Musical Instruments		Pianofortes—Average Value, $60	
	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
Barnes	379	$1,579	50	$ 697	3,603	$37,144	262	$3,119	272	$16,320
Benson	503	2,537	...	....	2,644	26,470	174	1,882	120	7,238
Billings	6	85	1	10	473	11,820	18	360	10	600
Bottineau	1,520	7,596	74	361	4,031	40 567	204	3,792	160	9,600
Burleigh	378	1,847	14	112	1,675	19,345	120	2,285	140	8,400
Cass	717	3,848	345	1,863	6,527	98,592	593	9,340	938	56,280
Cavalier	1,264	6,295	33	114	3,627	36,090	200	1,995	130	7,800
Dickey	84	390	3	15	1,483	18,360	147	1,859	116	6,960
Eddy	216	1,044	9	56	1,114	13,433	81	811	63	3,780
Emmons	191	979	6	36	1,796	21,526	110	1,077	22	1,320
Foster	108	697	22	154	1,224	17,605	90	1,490	95	5,700
Grand Forks	732	4,018	473	2,367	4,516	59,581	512	5,669	853	51,180
Griggs	426	2,270	103	537	2,320	40,975	152	1,961	91	5,460
Kidder	142	893	7	29	773	8,330	71	1,103	21	1,260
LaMoure	128	402	23	109	1,957	19,688	162	2,009	86	5,160
Logan	48	214	6	40	1,064	11,723	47	494	4	240
McHenry	878	2,757	37	191	3,868	31,144	215	2,175	82	4,920
McIntosh	82	397	3	12	1,533	24,312	132	1,952	15	900
McKenzie	119	760	4	20	320	4,902	17	260	5	300
McLean	398	2,057	29	169	3,515	33,913	159	1,961	52	3,120
Mercer	117	495	2	11	763	7,572	28	211	2	120
Morton	155	718	45	207	2,363	24,644	117	1,378	173	10,380
Nelson	728	3,646	70	422	2,884	28,905	224	2,241	130	8,165
Oliver	....	658	...	15	....	5,160	...	210	...	75
Pembina	976	4,351	110	489	3,731	51,050	481	6,876	371	22,260

Pierce	449	1,787	13	65	2,290	23,149	87	891	46	2,760
Ramsey	635	2,564	11	54	3,164	30,295	210	2,428	276	16,560
Ransom	60	262	7	26	1,548	15,694	103	1,030	146	8,397
Richland	595	2,178	22	93	4,772	71,928	425	5,885	282	16,920
Rolette	803	4,137	15	53	2,029	27,149	141	1,542	60	3,600
Sargent	99	434	21	84	1,693	22,333	168	1,633	85	5,100
Stark	40	245	...	.....	1,093	15,384	36	475	79	4,975
Steele	221	877	1	5	2,337	25,857	190	1 901	110	6,601
Stutsman	174	1,044	12	115	2,757	42,183	99	1,345	234	13,040
Towner	698	3,472	...	.....	2,461	27,708	123	1,232	106	6,360
Traill	617	1,877	48	231	3,477	24,599	321	3,267	235	14,100
Walsh	1,024	4,332	...	.....	3,800	34,147	370	3,697	312	18,720
Ward	1,696	7,573	255	706	6,861	74,879	291	4,614	267	16,020
Wells	322	1,455	6	40	2,211	29,007	174	2,046	101	6,060
Williams	346	2,707	80	745	1,267	17,644	77	1,005	55	3,300
Unorganized—										
Dunn	34	232	...	.....	276	4,094	1	15	1	.....
Hettinger (west)	3	20	...	.....	158	2,540	5	105	...	.....
Hettinger (east)	6	27	...	.....	222	3,259	16	212	2	70
Williams	....	.....	...	.....	106	1,190	5	55	1	75
Bowman	....	.....	...	.....	87	1,305	1	20	3	225
Total value and averages	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Equalized value	18,117	$85,756	1,960	$10,253	100,413	$1,187,195	7,159	$89,908	6,352	$380,421

ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY IN NORTH DAKOTA, 1905—CONTINUED.

Counties	9	10	11—THRESHING MACHINES				12	13	14
	Household Furniture	Agricultural Tools, Implements and Machinery	A—Separators and Horse Powers		B—Engines and Boilers		Gold and Silver Plate and Plated Ware	Diamonds, Watches and Jewelry	Franchises, Annuities, Royalties, Patent Rights
			No.	Value	No.	Value			
Barnes	$ 43,188	$ 64,636	178	$22,723	190	$44,781	....	.....	...
Benson	23,856	57,136	171	21,744	174	39,353	$ 50	$ 467	...
Billings	9,480	8,490	3	350	2	455	....	25	...
Bottineau	23,428	46,544	183	23,449	190½	44,853	154	196	...
Burleigh	43,822	19,021	32	4,001	19	4,350	382	710	...
Cass	229,135	149,180	311 11/12	39,059	319 5/12	73,267	5,300	9,630	...
Cavalier	24 288	60.090	208⅚	26,126	213⅛	48,314	20	5	...
Dickey	22,877	22,588	63	7,849	49	11.194	198	325	$ 15
Eddy	14,407	25,158	66¼	8,445	67⅛	15.321	50	1,605	...
Emmons	10,113	31,785	43 81/160	5,520	6 1/10	1,500	....	356	...
Foster	11,771	31,353	79	9,884	89	20,162	69	325	...
Grand Forks	180,870	85,134	229	30.035	236	54,135	3,335	11,740	30
Griggs	23,141	49,656	104 5/12	12,976	113 1/12	25,869	....	.....	...
Kidder	9,302	8,570	20	2,502	9	2,025	35	614	...
LaMoure	23,607	29,764	80⅜	7,559	80 11/12	18,174	15	112	300
Logan	17,308	20,650	26¼	3,334	4½	1,039	25	28	...
McHenry	29,668	57,999	133½	16,648	131½	29,807	13	410	...
McIntosh	19,466	41,527	68	8,564	21	4,800	5	195	...
McKenzie	5,872	3,566	...	153	...	50	....	.....	100
McLean	21,923	59,200	96	12,084	75	17,022	58	304	...
Mercer	1,768	10.538	...	1,605	...	550	....	.....	...
Morton	30,047	29,598	53	6,799	14	3,186	....	30	...
Nelson	43,740	50,470	142¾	18,034	161	36,545	175	635	...
Oliver	3,971	7,471	...	1,882	...	950	6	22	...
Pembina	55,021	79,301	183	22,758	188½	42,563	100	177	180

Pierce	18,730	46,451	79	9,958	77	17,420	....	.....	...
Ramsey	41,684	61,195	200	25,283	217	48,507	5	179	...
Ransom	41,888	42,530	68½	8,562	74	16,635	...	45	...
Richland	63,668	93,720	144½	18,415	147½	33,308	115	336	40
Rolette	16,835	40,858	87 37/84	10,889	91 17/28	31,764	125	524	...
Sargent	16,776	27,559	59	7,383	71	16,254	25	.....	...
Stark	30,920	18,230	14	1,758	10	2,241	....	17	...
Steele	33,650	48,811	1,017	12,753	109⅚	25,041	....	385	...
Stutsman	51,500	63,367	173	21,766	129	29,856	100	140	...
Towner	26,609	53,139	148¾	18,638	169¾	38,182	10	170	...
Traill	60,114	68,697	155½	19,882	185½	42,491	140	145	40
Walsh	68,164	94,954	223 37/60	28,177	230 1/60	52,315	25	1,812	...
Ward	91,695	29,721	852	52,058	137	33,629	65	2,525	85
Wells	29,119	55,290	152	18,893	161	36,402	433	443	...
Williams	44,193	17,928	13	1,627	10	2,415	80	2,857	...
Unorganized--									
Dunn	2,298	6,195	4	855	4	1,255	....	.....	...
Hettinger (west)	1,160	1,885	2	310	...	.....	....	.....	...
Hettinger (east)	2,131	3,300	1	45	1	50	....	10	...
Williams	668	945	3	650	...	.....	....	.....	...
Bowman	660	1,240	....	.....	...	.....	....	.....	...
Total value and averages	.....	.....	.....	.....	.....	.....	.....	.....	.....
Equalized value	$1,564,531	$1,825,440	5,872	$571,985	4,177	$968,030	$11,113	$37,499	$790

ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY IN NORTH DAKOTA, 1905—CONTINUED.

Counties	15 Steamboats and Vessels of Every Description	16 Goods and Merchandise	17 Manufacturers' Materials and Manufactured Articles	18 Manufacturers' Tools, Implements and Machinery Including Engines and Boilers	19 Moneys Other Than That of Banks, Bankers or Brokers	20 Credits Other Than That of Banks, Bankers or Brokers	21 Bonds and Stock Other Than Bank Stock	22 Shares of Bank Stock
Barnes	....	$158,640	$ 4,585	$ 6,310	$ 2,150	$ 8,285	.....	$127,005
Benson	....	157,923	1,204	4,590	4,590	23,720	.....	50,577
Billings	....	11,825	65	170	350	.....	.....	2,783
Bottineau	$ 160	194.724	858	4,026	3,539	12,464	$ 500	58,673
Burleigh	....	133,819	2,460	9,657	2,598	8,000	.....	64,000
Cass	....	698,441	3,370	60,620	17,774	40,719	5,969	113,383
Cavalier	....	127,271	1,710	2,860	700	50	....	59,443
Dickey	....	84,274	440	7,740	4,185	7,175	700	46,502
Eddy	....	50,693	170	4,885	16,520	11,920	.....	18,400
Emmons	....	57,607	450	2,767	7,200	8,502	.....	20,250
Foster	....	63,673	1,100	3,062	9,710	5,245	11,324	24 665
Grand Forks	....	491,448	15,790	32,955	30,765	44,405	30,500	248,552
Griggs	....	118,983	1,315	1,330	4,015	44,690	.....	47,776
Kidder	40	24,365	2,205	1,010	.....	1.650	.....	4,200
LaMoure	....	93,188	755	7,021	13,350	4,238	1,557	34,740
Logan	....	8,250	.....	300	2,800	.....	.....	.....
McHenry	....	117,882	3,895	1,058	2,370	400	50	78,542
McIntosh	....	90,709	72	6,309	18,915	3,925	3,250	17,531
McKenzie	...	800	.....	.....	.....	.....	.....	.....
McLean	5,000	95,090	11,405	3,205	3,637	58,094	410	40,239
Mercer	....	20,686	.....	.....	30	40	.....	10,000
Morton	900	122,845	2,279	8,490	1,000	.....	.....	64,419
Nelson	10	121,787	900	971	2,700	42,705	.....	35,636
Oliver	....	2,430	1,000	1,445	.....	.....	.....	.....
Pembina	....	170,995	1,230	4,980	6,300	3,150	.....	59,844

Pierce	....	51,138	.....	3,110	990	2,500	.....	37,090
Ramsey	1,000	204,740	5,190	4,307	1,500	3,217	.....	112,439
Ransom	....	79,626	1,266	5,692	925	340	.....	56,865
Richland	....	234,393	2,830	10,730	38,955	3,225	1,000	108,753
Rolette	....	58,284	.....	745	.....	3,925	500	37,380
Sargent	....	77,484	50	11,175	1,900	250	2,500	46,702
Stark	....	86,632	.....	2,500	1,000	300	1,636	52,909
Steele	....	66,948	360	1,385	6,527	20,976	.....	38,182
Stutsman	100	162,759	585	4,168	1,990	1,728	1,000	95,695
Towner	....	105,392	960	4,760	500	2,632	14,990	31,793
Traill	....	147,109	678	2,797	24,065	68,350	.....	74,595
Walsh	....	220,814	3,415	2,660	9,963	35,755	.....	63,028
Ward	....	445,459	3,449	28,261	10,596	16,981	1,300	170,044
Wells	....	124,391	349	3,855	1,600	6,325	.....	45,701
Williams	300	60,767	295	2,042	7,286	2,055	45	36,650
Unorganized—								
Dunn	....	1,950	.....	.....	.....	.....	.....	.....
Hettinger (west)	....	600	.....	.....	.....	.....	.....	.....
Hettinger (east)	....	500	.....	.....	2,335	400	100	.....
Williams	....	.....	.....	.....	.....	.....	.....	.....
Bowman	....	800	.....	.....	.....	.....	....	.....
Total value and averages	.....	.....	.....	.....	.....	.....	.....	.....
Equalized value	$7,510	$5,348,134	$76,685	$263,948	$265,330	$498,336	$77,331	$2,234,986

ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY IN NORTH DAKOTA, 1905—CONTINUED.

Counties	23	24	25			26	27	28
	Shares of Capital Stock Foreign Companies and Associations	Stock and Furniture of Sample Rooms, Eating Houses, Billiard and Similar Tables	Elevators, Warehouses and Grain Therein, Wherever Situated			Improvements Except Plowing on U. S. or R. R. Lands	Gas and Water Mains and Pipes	All Other Property Not Included in the Preceeding 27 Items
			A Elevators	B Warehouses and all Others	C Grain Therein			
Barnes	....	$ 2,930	$ 60,450	$5,850	$10,883	$ 3,753	$ 165	$ 11,638
Benson	....	3,340	83,785	1,130	8,119	8,450	.....	12 732
Billings	....	.....	.....	....	.....	52,655	.....	11,768
Bottineau	....	3,242	75,956	173	2,600	39,843	100	13,823
Burleigh	....	400	5,600	1,350	300	28,822	15,000	44,414
Cass	$ 300	8,756	163,595	6,135	12,330	101 697	6,000	107,431
Cavalier	....	995	62,950	....	.....	6,951	.....	11,825
Dickey	....	1,300	21,600	2,750	3,600	4,840	.....	12,610
Eddy	1,620	555	25,850	....	2,300	4,877	600	2,991
Emmons	....	935	10,100	....	919	15,484	.....	11,185
Foster	15	1,875	22,050	825	5,501	125	.....	3,552
Grand Forks	1,520	2,365	96,720	475	2,144	1,255	40,000	54,586
Griggs	2,750	1,655	34,150	800	7,613	5,868	60	8,661
Kidder	....	265	.....	2,400	500	20,209	.....	3,953
LaMoure	....	1,075	33,275	850	2,090	7,158	.....	9,013
Logan	....	170	6,100	....	280	22,841	.....	1,532
McHenry	....	1,965	31,600	2,015	1,765	103,237	290	6,089
McIntosh	....	80	13,700	1,100	2,444	16,890	.....	7,567
McKenzie	....	.....	.....	....	.....	25,638	.....	2,235
McLean	100	10,980	18,355	915	7,117	72,824	.....	7,403
Mercer	....	.....	1,500	400	12,150	10,488	.....	320
Morton	500	3,277	12,500	4,965	6,735	22,596	.....	10,708
Nelson	....	1,000	43,450	1,245	6,341	2,720	.....	9,058
Oliver	....	.....	.....	....	.....	10,241	.....	265
Pembina	150	520	93,891	3,000	1,217	575	2,510	9,601

Pierce	....	3,010	21,915	100	1,450	25,715	.....	6,300
Ramsey	2,925	3,756	90,180	90	3,293	5,148	10	24,073
Ransom	....	330	27,125	....	465	7,064	.....	5,940
Richland	....	1,150	73,200	7,700	960	1,245	.....	20,577
Rolette	....	550	20,000	....	.....	12,543	20	5,577
Sargent	1,350	570	51,970	3,616	306	5,055	135	5,414
Stark	....	840	2,700	2,400	200	15,025	.....	11,605
Steele	....	1,695	32,777	....	9,156	460	.....	7,227
Stutsman	....	2,525	31,623	200	2,497	25,731	225	12,387
Towner	5,062	150	42,150	400	158	2,099	.....	4,990
Traill	25	1,056	84,261	6,325	4,310	145	.....	11,609
Walsh	....	1,265	94,050	150	2,385	1,305	.....	4,461
Ward	370	12,768	67,633	1,410	8,100	210,454	175	35,359
Wells	30	3,785	40,175	6,500	2,080	11,503	.....	4,275
Williams	....	1,126	8,975	1,780	3,215	101,595	.....	19,955
Unorganized—								
Dunn	....	.....	.. .	....	.....	6,640	.....	25
Hettinger (west)	....	.....	.....	....	.....	3,225	.....	.....
Hettinger (east)	....	.....	.....	....	.....	8,866	.....	.....
Williams	....	.....	.....	....	.....	3,650	.....	.....
Bowman	....	.....	.....	....	.....	14,300	.....	2,295
Total value and averages	....	.....	.....	.....	.....	....	.....	.....
Equalized value	$16,717	$82,256	$1,605,911	$67,049	$135,523	$1,051,805	$65,290	$557,029